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HOSPITAL ACCOUNTING AND STATISTICS

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THE FORMS OF

Hospital Financial Reports and Statistics

Outlined on the Following Pages, Showing Desirable Forms to Work to if Uniformity in Such Matters is to be Obtained, are Recommended to Other Hospitals by

THE NEW YORK HOSPITAL
THE PRESBYTERIAN HOSPITAL
THE ROOSEVELT HOSPITAL
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THE NEW YORK SOCIETY FOR THE RELIEF OF THE RUPTURED AND CRIPPLED
MANHATTAN EYE, EAR AND THROAT HOSPITAL

AND

MANHATTAN MATERNITY AND DISPENSARY
In New York City

AND BY

MASSACHUSETTS GENERAL HOSPITAL, Boston, Mass.

AND

CHRIST HOSPITAL, Jersey City, N. J.

It is understood that each hospital concerned may decide for itself as to how many, and which of the schedules referred to, it will publish.

Charitable Institutions may obtain copies of this book free of charge by request of their proper officer upon the Superintendent of The Presbyterian Hospital, 41 East 70th Street, New York City.

Other parties may secure copies from the Thompson-Brown Company, 120 Boylston Street, Boston, Mass., for the price of $1.25 each, postage paid, enclosed with order.

May, 1906. Revised, August, 1908

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THOMPSON-BROWN COMPANY

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SCHEDULE 1

Detailed Statement of Operating, Corporation and Other Current Expenses

ADMINISTRATION EXPENSES:

	1907	1906
Salaries, Officers and Clerks	....	....
Office Expenses	....	....
Stationery, Printing and Postage	....	....
Telephone and Telegraph	....	....
Legal Expenses	....	....
Miscellaneous	....	....
Total Administration Expenses	....	....

PROFESSIONAL CARE OF PATIENTS:

Salaries and Wages:			
Physicians		....	....
Supt. of Nurses, Assistant and Instructors		....	....
Nurses		....	....
Special Nurses		....	....
Orderlies		....	....
Special Orderlies		....	....
Ward Employees		....	....
Equipment for Nurses:			
Uniforms		....	....
Books		....	....
Instruments		....	....
Medical and Surgical Supplies:			
Apparatus and Instruments		....	....
Medical and Surgical Supplies		....	....
Alcohol, Liquors, Wines, etc.		....	....
Dispensary:	Salaries and Labor	....	....
	Supplies	....	....
Emergency Ward:	Salaries and Labor	....	....
	Supplies	....	....
Visiting and Home (District) Nursing:	Salaries	....	....
	Supplies	....	....
X-Ray Service:	Salaries and Labor	....	....
	Supplies	....	.. ..
Total Professional Care of Patients		....	....

DEPARTMENT EXPENSES:

		1907	1906
Ambulance:	Labor		
	Supplies		
Pathological Laboratory:	Salaries and Labor		
	Supplies		
Training School:	Salaries and Labor		
	Supplies		
Housekeeping:	Labor		
	Supplies		
Kitchen:	Labor		
	Supplies		
Laundry:	Labor		
	Supplies		
Steward's Department:			
Labor			
Provisions:			
Bread			
Milk and Cream			
Groceries			
Butter and Eggs			
Fruits and Vegetables			
Meat, Poultry and Fish			
Total Steward's Department			
Total Department Expenses			

GENERAL HOUSE AND PROPERTY EXPENSES:

	1907	1906
Electric Lighting		
Fuel, Oil and Waste		
Gas		
Ice		
Insurance		
Maintenance, Real Estate and Buildings		
Maintenance, Machinery and Tools		
Plumbing and Steamfitting		
Rent		
Miscellaneous		
Total General House and Property Exps.		
Total Operating Expenses		

CORPORATION EXPENSES:

	1907	1906
Salaries, Officers and Clerks	....	....
Stationery, Printing and Postage	....	....
Legal Expenses	....	....
Interest on Mortgages or Loans Payable	....	....
Taxes	....	....
Miscellaneous	....	....
Total Corporation Expenses	....	....

CURRENT EXPENSES FROM SPECIAL FUNDS FOR STATED PURPOSES:

(Show expenditure from each fund separately.)

.....	....	....
.....	....	....
.....	....	....
Grand Total Current Expenses	....	....
Excess of Current Revenue over Current Expenses	....	....
Total	....	....

SCHEDULE 2

Detailed Statement of Current Revenue

HOSPITAL EARNINGS (OR OPERATING EARNINGS):

	1907	1906
Private Room Patients		
Board of Friends of Patients		
Ward Pay Patients		
Special Nursing		
Dispensary		
Emergency Ward		
Ambulance Fees		
Miscellaneous		
Total Hospital Earnings		

OTHER REVENUE OR INCOME:

From the Public Treasury		
*Donations from Individuals to meet Current Expenses		
Donations from Churches to meet Current Expenses		
From Hospital Saturday and Sunday Association		
Net Receipts from Entertainments, Fairs, Fetes, etc.		
*Legacies, unrestricted		
Income from Investments held in Endowed Bed Fund		
Income from Investments held in General Endowment Fund		
Income from Investments held in Other Funds (enumerate) the income of which is to be used to meet Operating Expenses, Schedule 1, and is not to be added to the principal		
Income from unrestricted Investments		
Miscellaneous		
Total other Revenue or Income		

*The amounts shown for Unrestricted Donations or Legacies should include the value of investments (not including accrued interest) given to the Hospital without restriction.

APPROPRIATIONS FROM SPECIAL FUNDS TO MEET CURRENT EXPENSES:

(Show appropriation from each fund separately.)	1907	1906
.....	....	....
.....	....	....
.....	....	....
Total Appropriations from Special Funds to meet Current Expenses ..	....	....
Grand Total Current Revenue	....	....
Excess of Current Expenses over Current Revenue	....	....
Total	....	....

SCHEDULE 3

Surplus and Deficit Account

	1907	1906
Grand Total Current Expenses (Schedule 1)	.... ..	.... ..
Capital Expenditures:		
Additions to Sites and Grounds	.... ..	.... ..
Additions and Betterments, Buildings.	.... ..	.... ..
Furniture and Fixtures (If charged to Capital Account)	.... ..	.... ..
New Machinery and Tools do	.... ..	.... ..
Apparatus and Instruments do	.... ..	.... ..
Ambulances, Live Stock, etc. do	.... ..	.... ..
Miscellaneous	.... ..	.... ..
Total Capital Expenditures.....	.... ..	.... ..
Uncollectable Superintendent's Accounts Receivable charged off	.... ..	.... ..
Uncollectable Treasurer's Accounts Receivable charged off	.... ..	.... ..
Loss and Depreciation charged off Investment Accounts or other Current Asset Accounts. (Show items separately if desired).....	.... ..	.... ..
Total	.... ..	.... ..
Surplus for the Year	.... ..	.... ..
Total	... ..	.... ..

	1907	1906
Grand Total Current Revenue, Schedule 2.	.... ..	.... ..
Book Value of "Sites and Grounds," "Buildings," "Furniture and Fixtures," "Machinery and Tools," "Apparatus and Instruments," "Ambulances," "Live Stock, etc.," or other "Hospital Properties and Equipments," Schedule 4, sold during the year	.... ..	.... ..
Profit on sale of "Sites and Grounds," "Buildings" or Other Hospital Properties and Equipments.....	.... ..	.... ..
Profit on Investments Sold	.... ..	.... ..
Amount charged off Endowed Bed Fund or Other Fund Reserve account liability of Hospital having ceased.....	.... ..	.... ..
Cash received from Insurance Companies account damage by fire, etc	.... ..	.... ..
Total	.... ..	.... ..
Deficit for the Year	.... ..	.... ..
Total	.... ..	.... ..

SCHEDULE 4

Comparative Balance Sheet for Years Ended

September 30, 1907 *and* 1906

CAPITAL ASSETS:

	1907	1906	Increase	Decrease
Hospital Properties and Equipments:				
Sites and Grounds				
Buildings				
Furniture and Fixtures				
Machinery and Tools				
Apparatus and Instruments				
Ambulances, Live Stock, etc.				
Miscellaneous				
Investments:				
Mortgages Receivable				
Bonds				
Stocks				
Other Investments				
Total Capital Assets				

CURRENT ASSETS:

Loans and Notes Receivable				
Treasurer's Accounts Receivable				
Superintendent's Accounts Receivable				
Accounts Receivable from Public Treasury				
General Material on Hand				
Cash in hands of Treasurer				
Cash in hands of Superintendent				
Advances:				
Interest Purchased				
Prepaid Insurance				
Other Prepaid Expenses				
Total Current Assets				
Grand Total Assets				
Deficit				
Total				

Note. — In case any depreciation is charged off Hospital Buildings, Furniture and Fixtures, Machinery and Tools or other Hospital Properties and Equipments, as per Journal Entry 7, a foot-note giving details should be made on the Balance Sheet.

SCHEDULE 4

Comparative Balance Sheet for Years Ended
September 30, 1907 *and* 1906

CAPITAL LIABILITIES:

	1907	1906	Decrease	Increase
Capital Account (Hospital Properties and Equipments)	.... ..	.... ..	.... ..	.... ..
Endowed Bed Fund	.... ..	.... ..	.... ..	.... ..
Partly Endowed Bed Fund	.... ..	.... ..	.... ..	.... ..
General Endowment Fund	.... ..	.... ..	.... ..	.... ..
Other Fund Reserves (List each separately.)	.... ..	.... ..	.... ..	.... ..
.....	.... ..	.... ..	.... ..	.... ..
.....	.... ..	.... ..	.... ..	.... ..
Bonds Outstanding on Hospital Property	.... ..	.... ..	.... ..	.... ..
Mortgages Payable	.... ..	.... ..	.... ..	.... ..
Total Capital Liabilities	.... ..	.... ..	.... ..	.... ..

CURRENT LIABILITIES:

Loans and Notes Payable	.... ..	.... ..	.... ..	.... ..
Advance Payments by Patients	.... ..	.... ..	.... ..	.... ..
Over Payments by Patients	.... ..	.... ..	.... ..	.... ..
Audited Vouchers Unpaid or Accounts Payable	.... ..	.... ..	.... ..	.... ..
Total Current Liabilities	.... ..	.... ..	.... ..	.... ..
Grand Total Liabilities	.... ..	.... ..	.... ..	.... ..
Surplus	.... ..	.... ..	.... ..	.... ..
Total	.... ..	.... ..	.... ..	.... ..

SCHEDULE 5

Statement Showing Increase or Decrease of Principal of all Capital Reserve Funds During Year Ended September 30, 1907

Description of Funds	Amount Sept. 30, 1906	Received During Year	Expended During Year	Amount Sept. 30, 1907	Increase	Decrease
TOTAL						

The purpose of each Fund may be explained by a foot-note.
Information for this Schedule is obtained from the Treasurer's General Ledger Accounts of such Funds.

SCHEDULE 6

Comparative Statistics for Years Ended *September* 30, 1907 *and* 1906

HOSPITAL WARDS AND PRIVATE ROOMS

		1907		1906
Patients in Hospital First of Year:				
In Medical Wards, Male	....		....	
Female	....	....	....	....
In Surgical Wards, Male	....		....	
Female	....	....	....	....
In Private Rooms, Male	....		....	
Female	....	....	....	....
Total		....		....
Patients Admitted During Year:				
To Medical Wards, Male	....		....	
Female	....	....	....	....
To Surgical Wards, Male	....		....	
Female	....	....	....	....
To Private Rooms, Male	....		....	
Female	....	....	....	....
Total		....		....
Total Patients Treated in Hospital Wards and Private Rooms During Year:				
Male	....		....	
Female	....	....	....	....
Patients Discharged During Year:				
Cured		....		....
Improved		....		....
Unimproved		....		....
Transferred to other institutions		....		....
Died		....		....
Total		....		....
Patients in Hospital End of Year:				
In Medical Wards, Male	....		....	
Female	....	....	....	....
In Surgical Wards, Male	....		....	
Female	....	....	....	....
In Private Rooms, Male	....		....	
Female	....	....	....	....
Total		....		....

Total Patient Days Treatment:	1907	1906
Free Ward	....	....
Endowed Bed	....	....
Pay Ward	....	....
Private Room	....	....
Total	....	....
Percentage:		
Free Ward Days	....	....
Endowed Bed Days	....	....
Pay Ward Days	....	....
Private Room Days	....	....
Average Patients per Day:		
Free Ward	....	....
Endowed Bed	....	....
Pay Ward	....	....
Private Room	....	....
Total	....	....
Average Time per Patient in Hospital	....	....
Daily Average Cost per Private Room Patient	....	....
Daily Average Cost per Ward Patient	....	....

EMERGENCY WARD

		1907		1906	
Patients Under Treatment first of year,	Male	....		....	
	Female	....	....	....	....
Patients Admitted during year, ...	Male	....		....	
	Female	....	....	....	....
Total Patients Treated during year,	Male	....		....	
	Female	....	....	....	....
Patients Discharged during year			....		....
Patients Under Treatment end of year,	Male	....		....	
	Female	....	....	....	....
Visits made to Emergency Ward during year			....		....
Average Visits made per day			....		....
Average Visits per Patient			....		....
Daily Average Cost per Emergency Ward Patient			....		....

DISPENSARY

		1907		1906	
*Patients Under Treatment first of year,	Male ...	....		....	
	Female .	....	....	....	....
Patients Admitted during year,	Male ...	....		....	
	Female .	....	....	....	....
Total Patients Treated during year,	Male ...	....		....	
	Female .	....	....	....	....
*Patients Discharged during year,			....		....
*Patients Under Treatment end of year,	Male ...	....		....	
	Female .	....	....	....	....
Visits made to Dispensary during year			....		....
Average Visits per day			....		....
Average Visits per Patient			....		....
Daily Average Cost per Dispensary Patient			....		....

AMBULANCE

Ambulance Calls during year	....	....
Average Calls per day	....	....
Average Cost per Ambulance Call	....	....
Patients Treated by Ambulance Surgeon in Emergency Ward and Transferred	....	....
Patients Treated by Ambulance Surgeon and left at place of call or transferred direct to other Institutions or to their homes	....	....

VISITING OR HOME (DISTRICT) NURSING

No. of Patients Visited	....	....
No. of Visits Made	....	....
Average Visits per day	....	....
Average cost per visit	....	....

SUMMARY

Total Patients Treated during year in all Departments	....	....
Average Patients per day in all Departments	....	....
Daily average number of Employees Boarded in Hospital	....	....
Daily Cost per capita for Provisions for all persons supported	....	....

* If on account of the nature of the service in the Dispensary it is impracticable to determine accurately the number of patients under treatment at first or end of month or year, or the number of patients discharged during any month or year, estimated figures should be shown.

INSTRUCTIONS REGARDING DISTRIBUTION OF HOSPITAL OPERATING, AND CORPORATION OR OTHER CURRENT EXPENSES

ADMINISTRATION EXPENSES

1. Salaries, Officers and Clerks.

This account includes the salaries of general officers of the Hospital and their assistants or clerks, whose salaries are not directly chargeable to any department.

This account should not include salaries of officers or clerks, who are exclusively engaged with the management of the corporation, estate or sources of revenue outside of the ordinary receipts of the hospital proper. If certain officers or clerks are partly engaged in this manner, a proper proportion of their salaries should be charged accordingly.

2. Office Expenses.

This account includes the cost of traveling expenses of employees, car fares, express charges, messenger service, subscriptions to newspapers and periodicals, office furniture and fixtures, and such other office supplies as are not properly chargeable to any other subdivisions of Administration Expenses or to Corporation Expenses.

3. Stationery, Printing and Postage.

This account includes the cost of printing annual reports, blank books, blank forms, paper, stationery, stationery supplies, etc., used in the general work of the hospital. It should not include expenditures of this nature made for corporation purposes.

The following is a list of the more important items which may be chargeable to this account:

Arm rests,	Calendars	Envelopes
Binders	Carbon paper	Erasers
Blank cards	Cardboard	Eyelet punches
Blank paper	Cards	Eyelets
Blank tablets	Circulars	Hektographs
Blotters	Copy (impression) books	Indexes
Blotting paper	Dating stamps	Ink

Inkstands
Invoice books
Legal cap paper
Letter paper
Manifold paper
Mimeographs
Mucilage
Mucilage brushes
Notices
Numbering stamps
Oil paper
Orders
Paper
Paper baskets
Paper clips
Paper cutters
Paper fasteners,
Paper files
Paper weights
Pencil erasers
Pencils
Penholders
Pen racks
Pens
Pins
Postage,
Printed cards
Printed tablets
Rubber bands
Rubber stamps
Rulers
Ruling pens
Scrap books
Sealing wax
Seals
Shears
Shipping tags
Shorthand books
Sponge cups
Sponges
Telegraph blanks
Tissue (impression) paper
Twine
Typewriters
Waste baskets
Water holders
Wrapping paper, etc.

4. Telegraph and Telephone.

This account includes all expenditures, account telegraph messages, rent of telephones, salaries of operators or maintenance of telephones and telephone lines.

5. Legal Expenses.

This account includes all fees and retainers paid for services of attorneys, costs of suits and all legal and court expenses incurred in the operation of the Hospital. It should not include expenditures of this nature made for corporation purposes.

6. Miscellaneous.

This account includes such other administration expenses as are not directly chargeable to any of the foregoing accounts, or to corporation expenses.

PROFESSIONAL CARE OF PATIENTS

7. Salaries and Wages.

This account includes the salaries and wages of employees under the various headings named.

8. Equipment for Nurses.

This account includes the cost of uniforms, books and instruments, if furnished to the nurses by the Hospital.

If uniforms, books and instruments are purchased by the Hospital, to be paid for later by the nurses, they should be charged to the General Material Account, and that account should be credited when these are paid for by the nurses.

9. Medical and Surgical Supplies.

This account includes the cost of apparatus and instruments, medical and surgical supplies, and alcohol, liquors, wines, etc., purchased for the general use of the Hospital, not specifically chargeable to any department.

It would not, however, include the purchase of apparatus and instruments in large quantities to equip new and additional buildings, which should be charged to capital account, under the heading provided therefor.

10. Dispensary.

(*a*) *Salaries and Labor.* This account includes the salaries and wages of physicians, assistants, nurses, and any other employees in this department.

(*b*) *Supplies.* This account includes the cost of all apparatus and instruments, medical and surgical supplies, and any other supplies whatsoever, which are properly chargeable to this department.

11. Emergency Ward.

(*a*) *Salaries and Labor.* This account includes the salaries and wages of physicians, assistants, nurses, and any other employees in this department.

(*b*) *Supplies.* This account includes the cost of all apparatus and instruments, medical and surgical supplies, and any other supplies whatsoever, which are properly chargeable to this department.

12. Visiting or Home (District) Nursing.

(*a*) *Salaries.* This account includes the salaries of nurses employed in this service.

(*b*) *Supplies.* This account includes the cost of all medical and surgical supplies, food, clothing, or any other supplies whatsoever purchased for this service for use of patients.

13. X-Ray Service.

(*a*) *Salaries and Labor.* This account includes the salaries and wages of physicians, operators and any other employees in this service.

(*b*) *Supplies.* This account includes the cost of apparatus and supplies which are properly chargeable to this service.

DEPARTMENT EXPENSES

14. Ambulance.

(*a*) *Labor.* This account includes the wages of all employees in this department; also the cost of any other labor in connection with making repairs or maintaining the equipment of this department.

(*b*) *Supplies.* This account includes the cost of all equipment and supplies of any nature which are properly chargeable to this department; also, the cost of any material used in making repairs or maintaining the equipment of this department. It should not include, however, new and additional equipment, such as ambulances, live stock, etc.

It is considered more proper to charge such new equipment to capital account, under the heading provided therefor.

15. Pathological Laboratory.

(*a*) *Salaries and Labor.* This account includes the salaries and wages of physicians, assistants, and any other employees in this department, including amounts paid for cost of labor in making repairs or maintaining the equipment of this department.

(*b*) *Supplies.* This account includes the cost of all apparatus and instruments, medical and surgical supplies, and any other supplies whatsoever, which are properly chargeable to this department; also, the cost of any materials used in making repairs or maintaining the equipment of this department.

16. Training School.

(*a*) *Salaries and Labor.* This account includes the salaries and wages of officers, instructors, and any other employees which are chargeable exclusively to the cost of operating and maintaining the training school, and which can not properly be charged to any other account.

(*b*) *Supplies.* This account includes the cost of supplies and materials which are directly chargeable to the cost of operating and maintaining the training school exclusively, but does not include the cost of supplies for housekeeping, kitchen, laundry, steward's department, and general house and property expenses in connection with the training school, which should be charged under their respective headings elsewhere, together with other expenses of similar character for the general hospital, as it does not seem desirable to further subdivide the training school account.

17. Housekeeping.

(*a*) *Labor.* This account includes the salaries and wages of the housekeeper and all persons employed in this department, including waitresses, chambermaids, scrubwomen, porters, etc.; also, all persons employed in making and maintaining housekeeping supplies and in cleaning, etc., chargeable to the general hospital and training school, and not chargeable to any other department.

(*b*) *Supplies.* This account includes the cost of furniture and fixtures, such as beds, bedding, chairs, tables, tableware, linen, and all other housekeeping supplies. It also includes the repairs of same. It should not include, however, large quantities of new and additional furniture.

It is considered more proper to charge these to capital account, under the heading provided therefor.

18. Kitchen.

(*a*) *Labor.* This account includes wages and labor of all persons employed in this department, in connection with the preparation and general distribution of all food.

(*b*) *Supplies.* This account includes the cost of all kitchen utensils, fuel used in the kitchen range and other supplies and materials chargeable to the operation and maintenance of the kitchen, not including, however, provisions mentioned under the heading of steward's department.

19. Laundry.

(*a*) *Labor.* This account includes the wages of employees engaged in this department or the cost of laundry work done outside. It also includes the cost of any labor in connection with repairs or maintenance of equipment of this department.

(*b*) *Supplies.* This account includes the cost of all supplies used in this department, including the materials used in connection with operating and maintaining the equipment of this department.

20. Steward's Department.

(*a*) *Labor.* This account includes the wages of all persons employed in receiving storing and distributing the supplies of this department.

(*b*) *Provisions.*

Bread. — This amount includes the cost of all bread, cake, pastry, etc., purchased.

Milk and Cream. — This amount includes the cost of all milk, cream, cheese and ice cream purchased.

Groceries. — This account includes the cost of all groceries, canned goods, flour, dried fruit, etc.

Butter and Eggs. — This account includes the cost of all butter and eggs.

Fruits and Vegetables. — This account includes the cost of all fresh fruits and fresh vegetables.

Meat, Poultry and Fish. — This account includes the cost of all meat, whether fresh, dried or smoked, and of poultry, game, fish and all sea food.

GENERAL HOUSE AND PROPERTY EXPENSES

21. Electric Lighting.

This account includes the cost of all labor, supplies and materials used in connection with operating and maintaining the electric lighting plant, not including, however, the cost of maintaining machinery used in connection with same, which is chargeable to maintenance, machinery and tools. It includes the cost of maintaining electric lamps, fixtures or wiring, but does not include the cost of operating steam plant or dynamos, which is chargeable to maintenance, machinery and tools. This account of electric lighting includes the cost of any electric light, if furnished from outside.

22. Fuel, Oil and Waste.

This account includes the cost of all fuel, oil and waste used in connection with operating and maintaining the power, lighting and heating plant, but does not include the cost of fuel used in the kitchen or laundry range.

23. Gas.

This account includes the cost of all gas.

24. Ice.

This account includes the cost of all ice.

(If Refrigerating Plant is used, indicate by foot-note.)

25. Maintenance Real Estate and Buildings.

This account includes the cost of all labor and materials used in connection with repairs and maintenance of real estate and buildings in the hospital group. It includes the cost of repairs

to fences, sidewalks, and the cost of keeping sidewalks and grounds in good order, shoveling snow, etc.

This account should not be charged with repairs and renewals of furniture and fixtures such as beds, bedding, chairs, tables, tableware, etc., which are chargeable to housekeeping supplies.

This account does not include the cost of new and additional real estate and buildings. It is thought more proper to charge the cost of these to capital account, under the headings provided for sites and grounds or buildings.

26. Maintenance, Machinery and Tools.

This account includes the cost of all labor or materials used in connection with repairs, maintenance and renewals of boilers, stationary engines, dynamos, pumps and other machinery, including the shafting, belting and other appliances for running machinery and all tools and fixtures used in connection therewith.

It includes the wages of engineers, firemen, etc., not directly chargeable to other accounts.

This account should not include the cost of machinery for new buildings. It is considered that this is more properly chargeable to this heading under capital account.

27. Plumbing and Steamfitting.

This account includes the cost of all labor and materials used in connection with repairs and renewals of all water, gas or steam pipes and fittings.

28. Rent.

This account includes the cost of rental of buildings used in connection with hospital work.

29. Insurance.

This account includes the cost of all insurance for account of the hospital.

30. Miscellaneous.

This account includes the cost of any labor and materials chargeable to general house and property expenses, not included in any of the headings already provided for.

CORPORATION EXPENSES

31. Salaries Officers and Clerks.

This account includes salaries of officers and clerks, who are exclusively engaged with the management of the corporation,

estate or other sources of revenue outside of the ordinary receipts of the hospital proper.

If certain officers or clerks are partly engaged in this manner a proper proportion of their salaries should be charged accordingly.

32. Stationery, Printing and Postage.

This account includes expenditures of this nature for corporation purposes, including cost of soliciting Donations, etc.

33. Legal Expenses.

This account includes expenditures of this nature made for corporation purposes.

34. Interest on Mortgages and Loans Payable.

This heading explains itself.

35. Taxes.

This account includes all taxes, if any, paid on property used for hospital purposes.

Taxes paid on property held for investment and not used for hospital purposes should be debited to income, if any, from such investment. If there is no income from such investment, these expenses should be debited to the capital account of such investment.

36. Miscellaneous.

To this account should be charged any other corporation expenses not properly chargeable to any of the other headings provided, including petty current expenses paid on account of investments.

Other than petty current expenses paid on property held for investment and not used for hospital purposes should be debited to income, if any, from such investment. If there is no income from such investment, these expenses should be debited to the capital account of such investment.

37. Current Expenses from Special Funds for Stated Purposes.

(Show expenditure from each fund separately.)

This account explains itself.

APPENDIX

Advantages of Uniform and Intelligent Hospital Financial Reports and Statistics

Some advantages to hospitals or other similar institutions of adopting financial and statistical reports in form similar to that recommended in this book are as follows:

First. — It provides an intelligent and accurate system of accounting, which has proved entirely satisfactory to a number of different institutions, and is recommended by many practical experts.

Second. — The system of book-keeping herein recommended involves less work, considering results obtained, than any other system of accounting heretofore recommended for general adoption by hospitals. At the Presbyterian Hospital it does not require in the aggregate more than one man's time to take care of all the accounts.

Third. — Where a uniform system of accounts and statistics is used by different hospitals, comparisons can be made on a fair and intelligent basis. These comparisons are of much value and interest not only to officials of hospitals, but also to the public who may be interested in the work and results obtained by such institutions.

Fourth. — As many hospitals and other similar institutions are largely maintained by contributions from the public, such institutions should inform the public by means of comprehensive and uniform financial reports and statistics as to expenditures made, revenue received, assets and liabilities, work accomplished and cost of same. Where such information is furnished in some uniform manner, it is much more easily understood by all interested, than if each different institution makes reports in some manner peculiar to itself with which the public is not familiar.

Object of this Appendix

In order to explain as clearly as possible to those who are not expert accountants just what forms and account books may be

used and how the various entries and statements may be made in keeping accounts in accordance with this system, there is given in this Appendix descriptions and illustrations of most of the forms and entries used by the Presbyterian Hospital.

Applicability of this System of Accounting to all Sorts of Charitable Institutions

With slight modifications to suit varying conditions, the system of accounting described herein should be applicable to any hospital, large or small. In the case of small institutions, many of the sub-divisions shown on the schedules and elsewhere, if not needed, may be omitted entirely, which would simplify the statements and accounts. For very large hospitals or for those doing special work, it may be desirable to have some additional or different sub-divisions than those shown in the Schedules, but the method of keeping the accounts, and the general arrangement of the forms and statements should be about the same in any case. The same system of accounting with proper modifications of details could likewise be applied in keeping the accounts of any other kind of charitable institution.

Double Entry System of Book-keeping

Under the double entry system of book-keeping, now generally used by up to date corporations, any expense incurred or paid, or any loss or depreciation charged must be debited to one General Ledger Account, and credited to another, and any revenue, receipt or profit accrued or received must be credited to one General Ledger Account and debited to another. If the debit sides of all these Ledger Accounts are then totaled, the results should equal the sum of all the totals on the credit side of all Ledger Accounts.

In these same General Ledger Accounts, if the difference only in the totals of the entries on the debit side and the credit side, or the balance of each account is entered upon what is called a Balance Sheet on the debit side of the Balance Sheet, opposite accounts in which the debits exceed the credits, and on the credit side of the Balance Sheet, opposite accounts in which the credits exceed the debits, the total of all these balances on the debit side of the Balance Sheet should, of course, agree with the total of all

the balances on the credit side of the Balance Sheet, if the entries have been correctly made and footed.

If these totals do not agree, it is evident some error has been made, which must be found and rectified.

The advantages of this double entry system of accounting are that it enables its users to easily and accurately test the correctness of the entries and footings made on the books, and to determine the proper debit or credit balance of any General Ledger Account.

SUPERINTENDENT'S ACCOUNTS

The following paragraphs describe the various forms used in the Superintendent's office of the Presbyterian Hospital and the manner in which entries are made to the accounts referred to.

Vouchers

Vouchers are used for convenience to provide a uniform size and kind of blank on which to describe each respective bill, as illustrated on Exhibit A. They also bear suitable certificates for clerks and officials to sign, stating that all extensions, additions and calculations in the account have been examined and found correct, and that the account has been properly entered on the books and has not been previously entered or paid, and also that the account is correct and has been incurred for the benefit of the Hospital.

Provision is also made so that the party in whose favor a voucher is made may sign his receipt thereon of the amount called for by the voucher.

On the back of each voucher it is found convenient to print all of the headings adopted in the classification of expenses, to which any expense paid by voucher might be charged, not including pay-roll expenses, as a similar provision can be made on the back of some of the pay-roll sheets, so that distribution of pay-rolls to the proper headings can be recorded on the back of the last sheet of the monthly pay-roll in the same way, as the pay-roll is treated as one voucher.

A clear record may thus be kept on each voucher and in a Voucher Register showing to what account or accounts each voucher has been charged.

Vouchers should be consecutively numbered, to correspond

with number given in Voucher Register. After being paid they should be filed for reference in consecutive order, so they may be easily referred to if desired.

The vouchers only are sent out of the Superintendent's office between the 10th and 15th of each month, when bills for the preceding month are ready for payment, having been approved by the Superintendent and Executive Committee. As the Superintendent has a complete record of each voucher on his Voucher Register and also has in his office the original bills to which each voucher refers, the extra labor and expense of making separate checks is not considered necessary. Considerable labor will be saved if vouchers are made in the form of and used as a check, as illustrated on Exhibit A. When such vouchers are mailed in payment of bills, they are almost invariably receipted and returned promptly to the Hospital through the bank at which they are payable.

All Expenses Paid by Vouchers Through Superintendent's Office

It will simplify the keeping of accounts if all expenses indicated on Schedules 1 and 3, which do not include taxes on investments or other than petty current expenses account investments, are paid by vouchers through the Superintendent's Office.

Pay-Rolls

A sample pay-roll sheet is illustrated on Exhibit B. The distribution of pay-roll expenses is printed on the back of only a small percentage of the pay-roll sheets, as this distribution need be shown only on the last sheet of the monthly pay-roll, from which the expenses chargeable to each account can be posted to the Voucher Register, as is done in the case of other vouchers. The pay-roll is paid in cash, and is treated as one voucher. The Superintendent draws this cash by voucher in favor of himself from remittances made to him by the Treasurer, as described on page 34.

This voucher is later attached to the receipted pay-roll and presented to the Executive Committee for approval.

Time Checks

In case employees leave the service of the Hospital and it is desired to pay them their salary or wages before the regular monthly pay-roll is made up, Time Checks in the following form are issued and properly certified and record of same is kept on a stub as indicated.

No.....190

Favor of....

Occupation .

Days.....

Rate .....

Amount $ ..

Issued by...

No.....

THE PRESBYTERIAN HOSPITAL

TIME CHECK—NOT NEGOTIABLE

New York,.....190..

This Certifies, *That*.....*employed as* .....*has worked*....*days in month of*.....190.. *at* $.....*per*....., *and is entitled to*.....*dollars and* .....*cents.*

Received payment in full,

Time given has been noted in time book opposite name .....

Witness .....

Amount $.....

When such Time Checks are receipted by the parties in whose favor they are made and presented for payment they are then paid in cash.

When the pay-roll is made up records of Time checks issued are noted thereon, as indicated on Exhibit B, and receipted Time Checks are filed with receipted pay-rolls.

SUPERINTENDENT'S VOUCHER REGISTER

In order to avoid making separate entries to General Ledger Accounts for each individual expense incurred, and so that entries need be made for the totals only at the end of each month, and to economize time and labor in recapitulating results, a Superintendent's Voucher Register is used with headings properly arranged in separate columns to correspond closely with the classification of expenses agreed upon, as illustrated on Exhibit C.

If there are apt to be only two or three bills per month for any one sub-division of expenses, it is not necessary to have a separate column for such a sub-division, but it may be grouped with some other expenses under the proper general heading and in a vertical column headed Distribution, the sub-division to which it belongs can be indicated on the same line.

For smaller Institutions than the Presbyterian Hospital having less monthly bills to pay and less sub-divisions of expenses, a correspondingly smaller Voucher Register than that illustrated on Exhibit C would be entirely suitable.

For a small hospital for example all Administration Expenses may be entered in one vertical column headed Administration Expenses, and in the column headed "Distribution" the sub-division or sub-divisions of Administration Expenses to which any vouchers are chargeable may be designated. In such cases where the monthly entries in any one column are not very numerous, it would not be difficult at the end of each month to recapitulate the total amounts chargeable to each sub-division of expenses.

After all the vouchers for the month have been entered upon the Voucher Register, it is then a simple matter to make the necessary footings and recapitulation, so as to show the total expenses for each and all of the different sub-divisions called for by the classification of expenses.

These totals which represent expenses incurred, but are not cash transactions, are then both debited and credited direct to the proper General Ledger accounts, as indicated hereafter.

References should be made on the Voucher Register to the pages of the Ledger on which totals are posted. The figures required to show the details of Current Expenses (Schedule 1) and Capital Expenditures (Schedule 3) are taken by the Superintendent direct from the Voucher Register.

SUPERINTENDENT'S CARD LEDGER ACCOUNTS WITH EACH PAY PATIENT

In order to keep proper records of amounts due and amounts paid, a Card Ledger Account is kept with each pay patient on a card illustrated on Exhibit D. On these cards, pay patients are numbered consecutively, beginning with No. 1, the first of each

fiscal year, for reference and so that by these numbers, it is easy to see how many different pay patients are admitted each month during the year.

On a separate card for each pay patient are shown the amounts due from him for board and attendance, special nursing, telephone messages and other miscellaneous expenses incurred for his account, and total amount due accruing during each month. Payments received for account of Pay Patients are entered at once on the Superintendent's Cash Book, from which they are posted daily to the proper Patient's Card Ledger Account in the column provided therefor.

The following paragraphs will explain just what is meant by "Advance Payments by Patients" and "Overpayments by Patients."

"ADVANCE PAYMENTS BY PATIENTS" are payments made by them for care or services, etc., to be rendered during some succeeding month.

"OVERPAYMENTS BY PATIENTS" are payments made by them for services or care, etc., never rendered. As the Hospital offers to refund these "overpayments" to patients concerned, when they leave the Hospital, and as they are liable to be claimed by such patients at any time, the amount to the credit of "Overpayments by Patients" Account is carried as a liability of the Hospital on the Superintendent's Ledger. From time to time under authority of the proper officials of the Hospital a part of the amount standing to the credit of "Overpayments by Patients" Account, which represents overpayments, which have not been claimed for a long time and will probably not be claimed, is transferred by Journal Entry, No. 2, as indicated on page 35 to "Miscellaneous Hospital Earnings."

At the end of each month when all of the amounts due from each Patient for such month and all of the amounts paid by each Patient during such month have been entered on their respective cards, the information called for by the headings shown on the back of each card can then be posted in the proper column or columns namely:

"Accounts Receivable of previous months paid during month."

"Advance Payments by Patient during month."

"Overpayments by Patients during month."

"Accounts Receivable accruing during month."

and "Amount Due Accruing during month or Overpayments by Patients paid by Advance Payments of previous months."

On these cards the totals of all figures for any one month, which may be entered in any of the columns headed

"Total Amount Due accruing during month."

"Accounts Receivable of previous months paid during month."

"Advance Payments by Patients during month."

"Overpayments by Patients during month"

must equal the totals of all figures for the same month, which may be entered in any of the columns headed

"Total Cash Payments during month."

"Accounts Receivable accruing during month."

"Amounts Due accruing during month or Overpayments by Patients paid by Advance Payments of previous months."

At the end of each month the figures for such month from each of these Card Ledger Accounts are then entered upon a Bill Register described below for the purpose of securing the totals of all such accounts.

The figures, if any, showing "Overpayments by Patients refunded during month" are posted direct from the Cash Book to the cards in the column bearing that heading in order to conplete the record on that card, but it is not necessary to enter these figures on the Bill Register, as "Overpayments by Patients refunded during month" are debited direct from the Cash Book to the Ledger account "Overpayments by Patients" as shown later.

At the Presbyterian Hospital bills for care of Pay Patients are ordinarily presented and collected two weeks in advance.

SUPERINTENDENT'S BILL REGISTER

At the end of each month a recapitulation of the Card Ledger Accounts of all Pay Patients is made in the Superintendent's Bill Register, a sample page of which is shown on Exhibit E. In recapitulating the accounts of Pay Patients, the accounts of Private Room Patients are entered together and totaled, and the accounts for Ward Pay Patients are entered together and totaled. In this way the totals in the columns on the Bill Register headed

"Cash Payments received during month" as regards Private Room Patients and as regards Ward Pay Patients can be checked with similar totals shown on the Superintendent's Cash Book at the end of the month, with which they must agree if postings have been properly made. The total earnings and cash receipts for the month from the Dispensary, Emergency Ward, X-Ray Service, Sale of Junk, Telephone Tolls, and other Miscellaneous Hospital Earnings (Schedule 2) are likewise posted in detail on the Bill Register at the end of each month.

The amount due for and cash received for General Material sold during month figured at cost price (profit, if any, on sales of General Material being credited to Miscellaneous Hospital Earnings) is likewise posted on the Bill Register.

If these entries for each month are correctly made on the Bill Register in the columns provided therefor, the grand total of the total figures shown in the columns headed

"Total Amount Due accruing during month."

"Accounts Receivable of previous months paid during month."

"Advance Payments by Patients during month."

"Overpayments by Patients during month"

must equal the grand total of the totals shown in columns headed

"Total Cash Payments received during month."

"Accounts Receivable accruing during month."

"Amounts Due Accruing during month or Overpayments by Patients paid by Advance Payments of previous months."

After all entries for the month are made on the Bill Register, the totals of the columns having the following headings are then debited and credited direct to the proper Superintendent's General Ledger Accounts, as follows:

"Total Amount Due (Hospital Earnings, Schedule 2) accruing during month is debited to "Bill Account" and credited to "Superintendent's Account with Treasurer."

"Cost price of General Material sold during month" is debited to "Bill Account" and credited to "General Material Account."

"Advance Payments by Patients during month"

is debited to "Bill Account" and credited to "Advance Payments by Patients Account."

"Overpayments by Patients during month"

is debited to "Bill Account" and credited to "Overpayments by Patients Account."

"Amount Due accruing during month or Overpayments paid by Advance Payments of previous months"
is debited to "Advance Payments by Patients Account" and credited to "Bill Account."

"Total Cash Payments received during month" as shown by the Superintendent's Bill Register should agree with Cash received by the Superintendent during month in payment of Bills rendered patients and including Dispensary, Emergency Ward, and Other Miscellaneous receipts account Hospital Earnings and Cash received account General Material sold, as shown in the recapitulation at the end of the month in the Superintendent's Cash Book, described later.

These total Cash Payments received during month account Hospital Earnings are credited direct from the Cash Book to "Bill Account" on the Superintendent's General Ledger, as indicated later, and it is therefore not necessary to post this item from the Bill Register.

It is not necessary to post from the Bill Register totals in the columns headed

"Accounts Receivable of previous months paid during month"
and

"Accounts Receivable accruing during month"
as the amount of "Accounts Receivable of previous months paid during month" is already included in "Total Cash Payments received during month" and the amount of "Accounts Receivable accruing during month" is already included in "Total Amount Due accruing during month" referred to above.

Reference should be made on the Bill Register to the pages of the Superintendent's ledger on which each total is posted.

From the totals shown in the first four columns of the Bill Register the Superintendent secures the necessary information to show the amount of Hospital Earnings for each month as indicated on Schedule 2.

SUPERINTENDENT'S CASH BOOK

In order to avoid making separate entries to General Ledger Accounts for each item of cash received or cash paid out, a Cash

Book is used in the Superintendent's office with headings arranged to economize time and labor in recapitulating totals, so as to readily show total cash receipts and expenditures for each month, under the desired classifications. A sample page of the Superintendent's Cash Book is shown on Exhibit F.

The total amount of Cash on hand at first of month plus the cash received during month as shown on the debit side of the Cash Book, less the total amount of cash paid out during month as shown on the credit side of the Cash Book will indicate at any time the amount of cash that should be in the hands of the Superintendent.

At the end of each month a recapitulation of the total amount of cash received by the Superintendent during the month should be made on the debit side of his Cash Book in about the following form:

Cash on hand at first of month		.... ..
CASH RECEIVED DURING MONTH ACCOUNT HOSPITAL EARNINGS:		
From Private Room Patients	.... ..	
From Ward Pay Patients	.... ..	
From Dispensary	.... ..	
From Emergency Ward	.... ..	
From Other Miscellaneous Hospital Earnings	.... ..	
Total cash received during month account Hospital Earnings		.... ..
Cash Received from Treasurer during month		.... ..
* Total		.... ..

At the end of each month a recapitulation of the total amount of cash paid out by the Superintendent during the month should be made on the credit side of his Cash Book in about the following form:

Vouchers Paid during month	.... ..
Cash refunded to Patients by Superintendent during month account "Overpayments by Patients" for care or services never rendered and not to be rendered	.... ..
Cash received by Superintendent during month in payment of Bills rendered Patients and including Dispensary, Emergency Ward, and other Miscellaneous receipts, account Hospital Earnings or account General Material Sold, and remitted to Treasurer during month	.... ..
Cash on hand at end of month	.... ..
* Total	.... ..

* These totals should agree.

It is not customary for the Superintendent to remit to the Treasurer cash received account "Advance Payments by Patients" during month for services to be rendered in succeeding months or "Overpayments by Patients" for care or services never rendered until such accounts are finally disposed of in the manner indicated.

The Cash in hands of Superintendent includes the amount of "Advance Payments by Patients" and "Overpayments by Patients" for which he is chargeable at any time.

If these above mentioned totals are recapitulated at the end of each month on the Superintendent's Cash Book, this Cash Book can be considered as the Superintendent's Cash Ledger Account, and there will be no necessity of his carrying a Cash Account on his Ledger in addition.

The total "Cash Received during month account Hospital Earnings" as shown on the debit side of the Superintendent's Cash Book is credited direct at the end of the month to "Bill Account" on the Superintendent's Ledger and

"Cash received from Treasurer during month" is credited direct to "Superintendent's Account with Treasurer" on the Superintendent's Ledger.

The total "Vouchers Paid during month" as shown on the credit side of the Superintendent's Cash Book is debited direct at the end of the month to "Voucher Account" on the Superintendent's Ledger and

"Cash Refunded to Patients by Superintendent during month account Overpayments by Patients" is debited direct to "Overpayments by Patients Account" on the Superintendent's Ledger and

"Cash Received by Superintendent during month account Hospital Earnings and General Material Sold and remitted to Treasurer during month" is debited direct to "Superintendent's Account with Treasurer."

Proper references are made on the Cash Book in each case to the pages of the ledger to which postings are made.

CASH REMITTANCES BY TREASURER TO SUPERINTENDENT

At the Presbyterian Hospital it is customary for the Superintendent at the end of each month to make a careful estimate

of the amount of the pay-roll for that month, and to ask the Executive Committee for that amount, which if approved by the Executive Committee, is then remitted by the Treasurer to the Superintendent, so that he may deposit the check and draw the necessary cash with which to pay the pay-roll. As soon as the pay-roll is finally completed, the actual amount of same is entered on the Voucher Register under the proper headings.

About the sixth of each month, as soon as the Superintendent has received all of the bills for the previous month, vouchered, approved and entered them upon the Voucher Register, and made the necessary footings, he then makes report to the Executive Committee and requests a check for the amount of the Grand Total Current Expenses for the month (Schedule 1), and the Total Capital Expenditures during the month (Schedule 3), and General Material purchased during the month, as shown by the footings of the Voucher Register, less the amount which he has already received from the Treasurer on account of the estimated amount of the pay-roll referred to above. If this request is likewise approved by the Executive Committee the Treasurer then remits to the Superintendent a check for this amount.

CASH REMITTANCES BY SUPERINTENDENT TO TREASURER

About the sixth of each month, or oftener if desired, the Superintendent remits to the Treasurer a check for cash received by Superintendent during previous month, as per his Cash Book, in payment of bills against patients and including Dispensary, Emergency Ward and other Miscellaneous Receipts account Hospital Earnings or for General Material Sold during previous month.

SUPERINTENDENT'S JOURNAL

As will be seen from the preceding paragraphs, practically all entries made in the Superintendent's General Ledger Accounts are posted direct from his Cash Book, Voucher Register or Bill Register. In order, however, to indicate to what ledger accounts items not entered on any of the three books mentioned are debited and credited, a Superintendent's Journal is kept. Each Journal Entry should be dated.

At the present time at the Presbyterian Hospital only four kinds of Journal Entries, as indicated below, are occasionally found necessary in the Superintendent's office:

September 30, 1907

1. Superintendent's Account with Treasurer, Dr ....
To Bill Account .....Cr .... ..
For Uncollectable Accounts Receivable charged off during month, as reported to Treasurer. (Give details.)

September 30, 1907

2. Overpayments by Patients Account, Dr ....
To Bill Account,.....Cr .... ..
For accumulated, unclaimed Overpayments by Patients for services not rendered and not to be rendered, which Overpayments are not liable to be claimed by patients and are therefore transferred to Miscellaneous Hospital Earnings by authority of the proper official. (Give details.)

September 30, 1907

3. General Material Account, Dr ....
To Superintendent's Account with Treasurer .....Cr .... ..
Account surplus amount of General Material found by inventory to be on hand above that heretofore shown by General Material Account.

September 30, 1907

4. Superintendent's Account with Treasurer, Dr..... .... ..
To General Material Account, ...Cr .... ..
Loss or depreciation of General Material, as shown by inventory.

When Journal Entries Number 1 or 2 are made proper notations should likewise be made on each of the "Pay Patients Card Ledger Accounts" concerned in order to complete such records.

When postings are made from Journal Entries to General Ledger Accounts, proper notations should be made on the Journal to show the pages of the Ledger to which each item is posted and proper reference should be made in each of these ledger accounts to the page of the Journal from which each posting is made.

ENTRIES TO BE MADE BY SUPERINTENDENT IN OPENING A NEW SET OF BOOKS

In case the Superintendent of a hospital or other similar institution is about to adopt this system of accounting and has not already on his books general ledger accounts such as "Bill Account," "Advance Payments by Patients Account," "Overpayments by Patients Account," "General Material Account," "Voucher Account" and "Superintendent's Account with Treasurer" he may open such accounts by making Journal Entries in about the following form and debiting and crediting his General Ledger Accounts accordingly:

September 30, 1907

Superintendent's Cash Account (Cash Book), Dr ....
To Superintendent's Account with Treasurer, Cr .... ..
For Cash on Hand September 30, 1907, not including Advance Payments by Patients or Overpayments by Patients.

September 30, 1907

Superintendent's Cash Account (Cash Book), Dr ....
To Advance Payments by Patients Account, Cr .... ..
Account Advance Payments on hand September 30, 1907.

September 30, 1907

Superintendent's Cash Account (Cash Book), Dr ....
To Overpayments by Patients Account, Cr .... ..
Account Overpayments on hand September 30, 1907.

September 30, 1907

Bill Account, Dr ....
To Superintendent's Account with Treasurer .....Cr .... ..
For Accounts Receivable due September 30, 1907.

September 30, 1907

General Material Account, Dr ....
To Superintendent's Account with Treasurer .....Cr .... ..
For General Material on hand September 30, 1907.

September 30, 1907

Superintendent's Account with Treasurer, Dr ....
To Voucher Account .....Cr .... ..
For Audited Vouchers Unpaid September 30, 1907.

SUPERINTENDENT'S GENERAL LEDGER ACCOUNTS

The following examples will illustrate the various Ledger Accounts it has been found necessary to keep in the Superintendent's office in The Presbyterian Hospital and the manner in which entries to same are posted. When entries are made to these Ledger Accounts the pages of the books from which they are posted are referred to in each case.

1. SUPERINTENDENT'S CASH ACCOUNT

See explanations under heading "Superintendent's Cash Book," page 33.

2. BILL ACCOUNT

Dr.		Cr.	
*Total from previous month	.... ..	Total from previous month	.... ..
Amount of bills accrued during month (Hospital Earnings, Schedule 2), as shown by Bill Register, including monthly earnings of Dispensary, Emergency Ward, and other Miscellaneous Hospital Earnings or Bills accrued, including Bills for General Material sold during month	.... ..	Cash received by Superintendent during month in payment of Bills rendered Patients and including Dispensary, Emergency Ward, and other Miscellaneous receipts account Hospital Earnings and cash received account General Material Sold, as per Cash Book	.... ..
Advance Payments by Patients during month as per Bill Register	.... ..	Amounts Due accruing during month or Overpayments by Patients paid by Advance Payments of previous months, as per Bill Register	.... ..
Overpayments by Patients during month, as per Bill Register	.... ..	Accumulated unclaimed Overpayments by Patients transferred to Miscellaneous Hospital Earnings, as per Journal Entry 2	.... ..
		Uncollectable Accounts Receivable charged off during month, as per Journal Entry 1	.... ..
Total	.... ..	Total	.... ..

Difference in totals equals "Accounts Receivable."

3. ADVANCE PAYMENTS BY PATIENTS ACCOUNT

Dr.		Cr.	
Total from previous month	.... ..	‡Total from previous month	.... ..
Amounts due accruing during month or Overpayments by Patients paid by Advance Payments of previous months, as per Bill Register	.... ..	Advance Payments by Patients during month, as per Bill Register	.... ..
Total	.... ..	Total	.... ..

Difference in totals equals "Advance Payments by Patients."

4. OVERPAYMENTS BY PATIENTS ACCOUNT

Dr.		Cr.	
Total from previous month	.... ..	‡Total from previous month	.... ..
Overpayments by Patients refunded to them during month, as per Cash Book	.... ..	Overpayments by Patients during month, as per Bill Register	.... ..
Accumulated unclaimed Overpayments by Patients transferred to Miscellaneous Hospital Earnings, as per Journal Entry 2	.... ..		
Total	.... ..	Total	.... ..

Difference in totals equals "Overpayments by Patients."

5. GENERAL MATERIAL ACCOUNT

Dr.		Cr.	
*Total from previous month	.... ..	Total from previous month	.... ..
General Material purchased during month, as per Voucher Register	.... ..	Cost price of General Material sold during month, as per Bill Register (profit on sales, if any, having been credited to Miscellaneous Hospital Earnings)	.... ..
Surplus amount of General Material found by inventory to be on hand, as per Journal Entry 3	.... ..	Loss or depreciation of General Material, as shown by inventory, as per Journal Entry 4	.... ..
Total	.... ..	Total	.... ..

Difference in totals equals "General Material on Hand."

NOTE. — At the Presbyterian Hospital it is customary to charge to General Material Account supplies such as uniform materials, caps, aprons, etc., which are purchased for graduate nurses, to be sold to them later on as required at cost plus 10 per cent. to cover cost of storing, handling, etc. The cost of these supplies is therefore not a part of operating expenses.

As these supplies are sold, General Material Account is credited with the cost price of same, and profit is credited to Miscellaneous Hospital Earnings. This does not include such supplies as are given to nurses without charge, which are charged direct to the account "Equipment for Nurses" in Schedule 1.

6. VOUCHER ACCOUNT

DR.		CR.	
Total from previous month	.... ..	‡Total from previous month	.... ..
Vouchers paid during month, as per Cash Book	.... ..	Amount of vouchers registered during month, as per Voucher Register ...	.... ..
Total	....	Total	.... ..

Difference in totals equals "Audited Vouchers Unpaid."

7. SUPERINTENDENT'S ACCOUNT WITH TREASURER

DR.		CR.	
*Total from previous month	.... ..	Total from previous month	.... ..
Grand Total Current Expenses, Schedule 1, during month, as per Voucher Register	.... ..	Amount of bills accrued (Hospital Earnings, Schedule 2), as shown by Bill Register, including monthly earnings of Dispensary, Emergency Ward and Other Miscellaneous Hospital Earnings or bills accrued during month ...	
Capital Expenditures, Schedule 3, during month, as per Voucher Register ...	.... ..	Cash received during month by Superintendent from Treasurer, as per Cash Book	.... ..
Cash received by Superintendent in payment of bills rendered patients and including Dispensary, Emergency Ward, and Other Miscellaneous Receipts account Hospital Earnings, and cash received account General Material Sold, and remitted to Treasurer during month, as per Cash Book	.... ..	Surplus Amount of General Material found to be on hand, as per Journal Entry 3	.... ..
Uncollectable Accounts Receivable charged off during month, as per Journal Entry 1	.... ..		

7. SUPT'S ACCOUNT WITH TREASURER — *Continued*

Dr.			Cr.
Loss or Depreciation of General Material charged off during month, as per Journal Entry 4	.... ..		
Total	.... ..	Total	.... ..

Difference in totals equals balance shown by "Superintendent's Account with Treasurer" and must agree with balance shown in "Treasurer's Account with Superintendent" on the Treasurer's General Ledger.

SUPERINTENDENT'S TRIAL BALANCE

Between the sixth and eighth of each month, after all entries for the previous month to each Ledger Account have been made, totals footed and balance of each account determined, the Superintendent makes his Trial Balance in the following form by adding the debit and credit balances of these accounts, the totals of which must agree if all entries have been properly made:

	Dr.	Cr.
Cash in hands of Superintendent	.... ..	
Accounts Receivable	.... ..	
General Material on Hand	.... ..	
Balance shown by Superintendent's Account with Treasurer	.... ..	
Advance Payments by Patients for services to be rendered		.... ..
Overpayments by Patients for services not rendered and not to be rendered		.... ..
Audited Vouchers Unpaid		.... ..
Totals, which should be equal	.... ..	.... ..

* At the first of each fiscal year under the headings "Bill Account" "General Material Account" and "Superintendent's Account with Treasurer" the balance shown on the debit side of each account at the end of the previous month should be shown on the debit side only as "Balance at first of Year" instead of "Totals from previous months."

‡ At the first of each fiscal year under headings "Advance Payments by Patients Account" and "Overpayments by Patients Account" and Voucher Account" the balance shown on the credit side of each account at the end of the previous month should be shown on the credit side only as "Balance at first of year" instead of "Totals from previous month."

MONTHLY REPORT OF SUPERINTENDENT TO TREASURER

Between the sixth and eighth of each month the Superintendent sends to the Treasurer a report in the form shown on the following page, which is a detailed statement of the "Superintendent's Account with Treasurer."

The balance as shown by this account, if correct, must agree with the balance of the corresponding ledger account on the books of the Treasurer, entitled "Treasurer's Account with Superintendent." This report of the Superintendent also includes a copy of his Trial Balance.

SUPERINTENDENT'S MONTHLY STATEMENTS OF EXPENSES, REVENUE AND STATISTICS

In order to enable the Superintendent to complete in his office, Detailed Statement of Current Revenue (Schedule 2), it is customary for the Treasurer, about the sixth of each month, to forward to the Superintendent the information in regard to details of Current Revenue (Schedule 2) (other than Hospital Earnings) during previous month, as shown by the Treasurer's books.

At the Presbyterian Hospital it is customary to have statements showing details of Expenses, Revenue and Statistics called for on Schedules 1 to 6 inclusive, for each month, prepared and ready for inspection by the Executive Committee at their meeting on the second Tuesday of the succeeding month.

COMPARATIVE MONTH AND TO DATE STATEMENTS

A book is also kept showing in comparative form the amount of each of the sub-divisions of expenses, revenue and statistics referred to in Schedules 1, 2, 3 and 6 for each month, and for the period from the first of the fiscal year to the end of each month, during the current and previous years.

This record is most useful and interesting and shows clearly and exactly how expenses, revenue and statistics, during the current year, compare in detail by months, and up to date, with those of previous years and just where any increases or decreases

REPORT OF SUPERINTENDENT TO

DR.

Total from previous month				
Visiting and Home Nursing Expenses (Vanderbilt Fund)				
Other Operating and Corporation Expenses during month.....				
Current Expenses from Special Funds during month. (Show expenditures from each Fund separately)...				
Grand Total Current Expenses (Schedule 1) during month, as per Voucher Register.....				
Capital Expenditures (Schedule 3) during month. (Show expenditures for each account separately)....				
Total Capital Expenditures (Schedule 3) during month, as per Voucher Register				
Cash Received by Superintendent account Hospital Earnings and General Material sold and remitted to Treasurer during month, as per Cash Book				
Loss or Depreciation of General Material charged off as per Journal Entry 4.....				
Uncollectable Accounts Receivable charged off as per Journal Entry 1				
*Grand Total				

* Grand Totals

HOSPITAL

TREASURER FOR MONTH OF 19

		Cr.
Total from previous month		
Hospital Earnings (Schedule 2) during month, as per Bill Register		
Cash received by Superintendent from Treasurer during month, as per Cash Book		
Surplus amount of General Material found to be on hand, as per Journal Entry 3		
Balance as shown by "Superintendent's Account with Treasurer"		
* Grand Total		

TRIAL BALANCE AT END OF MONTH

	Dr.		Cr.	
Cash on hand	....	..		
Accounts Receivable	....	..		
General Material on hand	....	..		
Superintendent's Account with Treasurer	....	..		
Advance Payments by Patients			....	..
Overpayments by Patients			....	..
Audited Vouchers Unpaid			....	..
Totals, which must agree	....	..	....	..

must agree.

have occurred. It enables the management to promptly locate any extravagances.

This book also facilitates securing promptly after the close of each fiscal year correct totals for that year of the details called for by the schedules.

TREASURER'S ACCOUNTS

The following paragraphs describe the various books used in the Treasurer's office of the Presbyterian Hospital and the manner in which entries are made to the accounts referred to.

All Donations to the Presbyterian Hospital are paid direct to the Treasurer and are acknowledged by him and put through his accounts and do not appear in the Superintendent's Accounts.

TREASURER'S CASH BOOK

A Cash Book ruled in the ordinary manner is suitable for use in the Treasurer's office, if, as is the case at the Presbyterian Hospital, he receives and makes comparatively few payments during the month under this system of accounting. If Unrestricted Donations received are numerous, it is advisable for the Treasurer to keep a record of these in a separate book and enter only the total amount of Unrestricted Donations received during each month in his Cash Book at the end of such month, or more frequently if desired.

All cash received is entered in detail on the debit side of the Cash Book and must be credited to some General Ledger account and may, in some cases, as explained later, also be credited to any Income Ledger account concerned. All cash paid out, as shown by the stubs of the Treasurer's Check Book, is entered in detail on the credit side of the Cash Book and must be debited to some General Ledger account and may, in some cases, also be debited to any Income Ledger account concerned.

All Payments made by the Treasurer are by check.

Reference is made on the Cash Book to show the page of the General or Income Ledger to which each account is posted.

It is customary at the Presbyterian Hospital for the purpose of simplifying accounts to pay all expenses of the Treasurer's office, which come under the headings "Corporation or other Current Expenses" or any "Current Expenses from Special Funds for Stated Purposes" (Schedule 1), by voucher through the Superintendent's office.

All appropriations from Special Funds to meet Current Expenses on account of such Funds are included in the remittances by check made by the Treasurer to the Superintendent described on page 34.

Taxes and other than petty current expenses and Capital Expenditures on account of property held as investment and not used for hospital purposes are paid direct by check by the Treasurer and debited to the proper income or investment account.

The total amount of cash on hand at first of month and all cash received during the month as shown on the debit side of the Cash Book, including Donations received, less the total of all cash paid out during the month, as shown on the credit side of Cash Book should at any time equal the amount of Cash in hands of Treasurer.

As there may not be very many entries on the Treasurer's Cash Book during the month, which are to be debited or credited to the same accounts, it will probably not be worth while at the end of the month to make any further recapitulation of cash received or cash paid out, but postings can be made direct from the original entries in the Cash Book, with the understanding, however, that the total only of all items to be posted to the same ledger account may be posted in a lump sum.

CASH PAID OUT BY TREASURER DURING MONTH MAY CONSIST MOSTLY OF THE FOLLOWING:	AT THE END OF EACH MONTH THE TOTAL AMOUNT OF CASH PAID DURING MONTH FOR EACH OF THE ACCOUNTS INDICATED MAY BE DEBITED RESPECTIVELY DIRECT TO THE FOLLOWING GENERAL LEDGER ACCOUNTS:
Cash paid to Superintendent	To Treasurer's Account with Superintendent.
Investments Purchased, not including Interest Purchased	To "Bonds Account," "Mortgages Receivable Account" "Stocks Account" or Other Investment Account concerned.
Interest Purchased	To Interest Purchased Account.
Loans and Notes Receivable made	To Loans and Notes Receivable Account.
Loans and Notes Payable paid	To Loans and Notes Payable Account.
Mortgages Payable paid	To Mortgages Payable Account.
Insurance Prepaid	To Prepaid Insurance Account.
Cash paid account taxes or other than petty current expenses on account of Investments	To Proper Income or Investment Account.
Other Miscellaneous payments	To proper account

CASH RECEIVED BY TREASURER DURING MONTH MAY CONSIST MOSTLY OF THE FOLLOWING:	AT THE END OF EACH MONTH THE TOTAL AMOUNT OF CASH RECEIVED DURING MONTH FROM EACH OF THE SOURCES INDICATED MAY BE CREDITED RESPECTIVELY DIRECT TO THE FOLLOWING GENERAL LEDGER ACCOUNTS:
Cash received from Superintendent	Treasurer's Account with Superintendent.
Donations, Unrestricted	Donations Unrestricted Account.
Legacies, Unrestricted	Legacies Unrestricted Account.
Income from Investments held in Endowed Bed Fund	Income from Investments held in Endowed Bed Fund Account.
Income from Investments held in General Endowment Fund	Income from Investments held in General Endowment Fund Account.
Income from Investments held in Other Funds (enumerate separately) the income of which is to be used to meet general current expenses	Income from Investments held in Other Fund Accounts (treat each separately).
Income from Unrestricted Investments not held in any Reserve Fund	Income from Unrestricted Investments Account.
Other Miscellaneous Revenue or Income	To proper account.
Cash received account sale of any Hospital Properties and Equipments	To the proper sub-division Account of Hospital Properties and Equipments to which it belongs.
Cash received account sale of any Investment	To the Investment Account to which it belongs, "Stocks Account," "Bonds Account," "Mortgages Receivable Account," etc.
Cash received account Loans or Notes Payable	To Loans and Notes Payable Account.
Cash received account Loans or Notes Receivable	To Loans and Notes Receivable Account.
Cash received account Treasurer's Accounts Receivable	To Accounts Receivable Account.
Cash received account Interest Purchased	To Interest Purchased Account.
Cash received account Prepaid Insurance	To Prepaid Insurance Account.
Cash received account Endowed Bed Fund	To Endowed Bed Fund Account.
Cash received account Partly Endowed Bed Fund	To Partly Endowed Bed Fund Account.
Cash received account General Endowment Fund	To General Endowment Fund Account.
Cash received account Any other Fund Reserve	To Proper Reserve Fund Account.
Cash received from Insurance Companies account damage by fire.	To Surplus and Deficit Account.
Cash received from some other source or account	To Proper Account.

At the Presbyterian Hospital it has not been found necessary for the Treasurer to keep any Cash Account on his General Ledger as the Cash Book itself answers that purpose.

TREASURER'S JOURNAL

As it is necessary for the Treasurer to debit or credit to his General Ledger Accounts or to his Income Ledger Accounts items which are not cash transactions, and which are not posted direct from his Cash Book, it is necessary for him to make use of a Journal, wherein he records for reference first the account to which each item is debited and then the account to which such item is credited, and also notes further information desirable regarding details.

When postings are made from Journal Entries to General Ledger Accounts or to Income Ledger Accounts proper notations should be made on the Journal to show the pages of the ledgers to which each item is posted and proper reference should be made in each of these ledger accounts to the page of the journal from which each posting is made. Samples of such Journal Entries are as follows:

September 30, 1907

1. Treasurer's Account with Superintendent, Dr..... .... ..
   To Hospital Earnings Account .....Cr .... ..

Amount of bills accrued during month (Hospital Earnings, Schedule 2), as shown by Bill Register; including monthly earnings of Dispensary, Emergency Ward, and other Miscellaneous Hospital Earnings, as reported by Superintendent to Treasurer.

September 30, 1907

2. Treasurer's Account with Superintendent, Dr..... .... ..
   To Surplus and Deficit Account .....Cr .... ..

Surplus amount of General Material found by inventory to be on hand, as reported by Superintendent.

September 30, 1907

3. Surplus and Deficit Account .....Dr..... .... ..
   To Treasurer's Account with Superintendent, Cr .... ..

Grand Total Current Expenses, (Schedule 1), during month, as per Voucher Register. (Show in same detail as reported by Superintendent, see page 42.)

And Total Capital Expenditures (Schedule 3), during month, as per Voucher Register. (Show amount for each account separately as reported by Superintendent, see page 42.)

And Superintendent's Uncollectable Accounts Receivable charged off during month, as reported by Superintendent.

And Loss or Depreciation of General Material charged off as reported by Superintendent.

September 30, 1907

4. Grand Total Current Revenue for month (Schedule 2), consisting of:
   Hospital Earnings Account .....Dr..... .... ..
   And Donations, Unrestricted Account ....Dr..... .... ..
   And Legacies, Unrestricted Account.....Dr..... .... ..
   And Income from Investments held in Endowed Bed Fund Account.....Dr..... .... ..
   And Income from Investments held in General Endowment Fund Account .....Dr..... .... ..
   And Income from Investments held in Other Fund Accounts (enumerate) .....Dr..... .... ..
   (The income of which is to be used to meet Operating Expenses (Schedule 1), and is not to be added to the principal.)
   And Income from Unrestricted Investments Account .....Dr..... .... ..
   And Appropriations from Special Funds to meet Current Expenses Account .....Dr..... .... ..
   (Enumerate each separately.)
   And any other accounts, composing Grand Total Current Revenue for month.....Dr..... .... ..
   To Surplus and Deficit Account .....Cr .... ..

For amounts transferred from such accounts to Surplus and Deficit Account.

September 30, 1907

5. Sites and Grounds Account.....Dr..... .... ..
   Or Buildings Account .....Dr..... .... ..
   Or Furniture and Fixtures Account .....Dr..... .... ..
   Or Machinery and Tools Account .....Dr..... .... ..
   Or Apparatus and Instruments Account ..Dr..... .... ..
   Or Ambulances, Live Stock, etc., Account.Dr..... .... ..
   Whichever account is concerned.
   To Capital Account (Hospital Properties and Equipments) .....Cr .... ..

For Capital Expenditures to such accounts during month (Schedule 3), as per Voucher Register, as reported by Superintendent.

Value of gifts in shape of Hospital Properties and Equipments (Schedule 4), received during month, if capitalized.

September 30, 1907

6. Sites and Grounds Account .....Dr..... .... ..
Or Buildings Account .....Dr..... .... ..
Or Other Hospital Properties and Equipments Accounts (Schedule 4) .....Dr..... .... ..
To Surplus and Deficit Account .....Cr .... ..

For profit on sale of such property. (Give details.)

September 30, 1907

7. Capital Account (Hospital Properties and Equipments) .....Dr..... .... ..
To Sites and Grounds Account .....Cr .... ..
Or Buildings Account .....Cr .... ..
Or Furniture and Fixtures Account .....Cr .... ..
Or Machinery and Tools Account .....Cr .... ..
Or Apparatus and Instruments Account..Cr .... ..
Or Ambulances, Live Stocks, etc., account.Cr .... ..
Whichever account is concerned.

Depreciation or Loss account fire or sale, etc., charged off Hospital Properties and Equipments (Schedule 4), during month.

September 30, 1907

8. Bonds Account .....Dr..... .... ..
Or Stocks Account .....Dr..... .... ..
Or Other Investments Accounts .....Dr..... .... ..
To Surplus and Deficit Account .....Cr .... ..

For Profit on Bonds, Stocks or Other Investments sold during month as per Income Ledger. (Give details.) See pages 70 and 72.

September 30, 1907

9. Mortgages Receivable Account .....Dr..... .... ..
Or Bonds Account .....Dr..... .... ..
Or Stocks Account .....Dr..... .... ..
Or Other Investments Accounts .....Dr..... .... ..
To General Endowment Fund Account ..Cr .... ..
Or Other Fund Accounts .....Cr .... ..

Value of "Mortgages Receivable," "Bonds" (not including interest accrued) "Stocks," or "Other Investments" Restricted given to these Reserve Fund Accounts during month. (Give full details.)

September 30, 1907

10. Surplus and Deficit Account.....Dr..... .... ..
To Mortgages Receivable Account .....Cr .... ..
Or Bonds Account.....Cr .... ..
Or Stocks Account.....Cr .... ..
Or Other Investments Accounts .....Cr .... ..
Or Loans and Notes Receivable Account.Cr .... ..
Whichever account is concerned.

Loss or Depreciation charged off during month.

Loss on sale of Bonds, Stocks or Other Investments during month as per Income Ledger. (Give details.) See pages 71 and 73.

September 30, 1907

11. Partly Endowed Bed Fund.....Dr..... .... ..
To Endowed Bed Fund .....Cr .... ..

Amounts transferred to Endowed Bed Fund from Partly Endowed Bed Fund, account completion of such Endowments during month. (Give details.)

September 30, 1907

12. Endowed Bed Fund Account.....Dr..... .... ..
Or Partly Endowed Bed Fund Account..Dr..... .... ..
Or General Endowment Fund Account ..Dr..... .... ..
Or Other Fund Reserve Account.....Dr..... .... ..
To Surplus and Deficit Account .....Cr .... ..

Amount charged off such accounts and credited to Surplus and Deficit Account during month, account liability of Hospital having ceased. (Give details.)

September 30, 1907

13. Loans and Notes Payable Account.....Dr..... .... ..
To Loans and Notes Payable Account...Cr .... ..

For Loans and Notes Payable renewed during month, by signing of new notes and cancellation of old notes, where it is desired to avoid the necessity of exchanging checks.

September 30, 1907

14. Mortgages Receivable Account.....Dr..... .... ..
Or Bonds Account.....Dr..... .... ..
Or Stocks Account.....Dr..... .... ..
Or any Other Investment Account.....Dr..... .... ..
To Donations, Unrestricted Account ....Cr .... ..
Or To Legacies, Unrestricted Account...Cr .... ..

For Value of Mortgages Receivable, Bonds, Stocks, or Other Investments unrestricted, not including accrued interest, given to Hospital during month. (Give details.)

September 30, 1907

15. Mortgages Receivable Account .....Dr..... .... ..
To Investment Account Concerned .....Cr .... ..

Value of Mortgages Receivable received during month in full or part payment for property sold.

September 30, 1907

16. Surplus and Deficit Account.....Dr..... .... ..
To Treasurer's Account Receivable .....Cr .... ..

For Uncollectable Treasurer's Accounts Receivable charged off during month. (Give details.)

September 30, 1907

17. Sites and Grounds Account .....Dr..... .... ..
Or Buildings Account .....Dr..... .... ..
Or Other Hospital Properties and Equipments Accounts (Schedule 4) .....Dr..... .... ..
To Capital Account (Hospital Properties and Equipments) .....Cr .... ..

For Appreciation in value of such property. (Give details.)

September 30, 1907

18. Treasurer's Accounts Receivable Account.Dr..... .... ..
To Income from Investments held in any account concerned.....Cr .... ..
Or To any Reserve Fund Account concerned .....Cr ....
Or To any Other Revenue or Income Account (Schedule 2), concerned.....Cr .... ..

For amounts accrued and due during month and unpaid. (Give details.)

September 30, 1907

19. Capital Account (Hospital Properties and Equipments),.....Dr..... .... ..
To Surplus and Deficit Account.....Cr .... ..

For book value of "Sites and Grounds," "Buildings," "Furniture and Fixtures," "Machinery and Tools," "Apparatus and Instruments," "Ambulances, Live Stock, etc.," or other "Hospital Properties and Equipments," Schedule 4, sold during the month, as shown by Treasurer's Cash Book, and as already posted from the Treasurer's Cash Book direct or by Journal Entry to the credit side of each particular ledger account of the sub-division of "Hospital Properties and Equipments" concerned.

ENTRIES TO BE MADE BY TREASURER IN OPENING A NEW SET OF BOOKS

In case the Treasurer of a hospital or other similar institution is about to adopt this system of accounting and has not already on his books General Ledger Accounts, such as "Bonds Account," "Mortgages Receivable Account," "Stocks Account," "Other Investment Accounts" or other asset ledger accounts showing respectively the various kinds and book values of Bonds, Mortgages Receivable, Stocks, Other Investments, or other assets on hand, he may open such accounts on his new General Ledger by making suitable entries, to proper accounts to which such assets are debited and credited, as shown for instance by the following sample Journal Entries:

September 30, 1907

Bonds Account.....Dr..... .... ..
To Endowed Bed Fund.....Cr .... ..

For the following bonds on hand September 30, 1907, if held in Endowed Bed Fund. (Give list of bonds in detail and book value of each, to be inserted in Journal Entry and in "Bonds Account" on ledger.)

September 30, 1907

Stocks Account.....Dr..... .... ..
To any Special Fund Account.....Cr .... ..

For the following stocks on hand September 30, 1907, if held in such special Fund. (Give list of stocks in detail and book value of each, to be inserted in Journal Entry and in "Stocks Account" on ledger.

September 30, 1907

Mortgages Receivable Account.....Dr..... .... ..
To Surplus and Deficit Account .....Cr .... ..

For the following Mortgages Receivable on hand September 30, 1907, if unrestricted and not held in any Reserve Fund. (Give list of Mortgages Receivable in detail and book value of each, to be inserted in Journal Entry and in "Mortgages Receivable Account" on ledger.)

September 30, 1907

Accounts Receivable Account .....Dr..... .... ..
To Surplus and Deficit Account .....Cr .... ..

For Accounts Receivable due September 30, 1907.

September 30, 1907

Surplus and Deficit Account.....Dr..... .... ..
To General Endowment Fund Account..Cr .... ..
Or To any other Reserve Fund Account..Cr .... ..

For amount of such Restricted Funds to offset which no Investments or other Assets are held.

September 30, 1907

Sites and Grounds Account .....Dr..... .... ..
Or Buildings Account .....Dr..... .... ..
Or Furniture and Fixtures Account .....Dr..... .... ..
Or Machinery and Tools Account .....Dr..... .... ..
Or Apparatus and Instruments Account..Dr..... .... ..
Or Ambulances, Live Stock, etc., Account.Dr..... .... ..
To Capital Account (Hospital Properties and Equipments) .....Cr .... ..

For the following Sites and Grounds (Give book values)
Or Buildings..... " " "
Or Furniture and Fixtures..... " " "
Or Machinery and Tools..... " " "
Or Apparatus and Instruments.... " " "
Or Ambulances, Live Stock, etc .. " " "
Owned by the Institution September 30, 1907.

Likewise in opening a new set of books if it is necessary for the Treasurer to open new General Ledger Accounts to show Liabilities already existing, such as "Mortgages Payable" or "Loans and Notes Payable," etc., Journal Entries showing to what accounts such items are debited and credited might be made as follows:

September 30, 1907

Surplus and Deficit Account.....Dr..... .... ..
To Mortgages Payable Account .....Cr .... ..
Or To Loans and Notes Payable Account.Cr .... ..

For Mortgages Payable. (List in detail) .....
Or For Loans or Notes Payable. (List in detail.)
existing as a liability September 30, 1907.

In order to open the "Treasurer's Account with Superintendent" the following Journal Entry would be made:

September 30, 1907

Treasurer's Account with Superintendent.Dr..... .... ..
To Surplus and Deficit Account .....Cr .... ..

For Cash advanced to Superintendent September 30, 1907.

TREASURER'S GENERAL LEDGER ACCOUNTS

In the Treasurer's office General Ledger Accounts are kept with the Superintendent; also for Hospital Earnings and for each of the other sub-divisions shown under the general heading of Other Revenue or Income on Schedule 2, and for each of the headings shown on Schedule 4, except those shown in the Superintendent's Trial Balance heretofore mentioned.

The following illustrations will show how entries are made to these General Ledger Accounts:

1. TREASURER'S CASH ACCOUNT

See explanations under heading "Treasurer's Cash Book," page 48.

2. TREASURER'S ACCOUNT WITH SUPERINTENDENT

Dr.		Cr.	
Total from previous month	.....	§Total from previous month	.....
Amount of bills accrued (Hospital Earnings, Schedule 2), as shown by Bill Register, including monthly earnings of Dispensary, Emergency Ward and other miscellaneous Hospital Earnings or bills accrued during month, as reported by Superintendent, as per Journal Entry 1	.....	Grand Total Current Expenses, Schedule 1, during month, as per Voucher Register, as reported by Superintendent and as per Journal Entry 3	.....
Cash paid to Superintendent during month, as per Treasurer's Cash Book	.....	Total Capital Expenditures, Schedule 3, during month as per Voucher Register, as reported by Superintendent, as per Journal Entry 3	.....
Surplus Amount of General Material found to be on hand during month, as reported by Superintendent as per Journal Entry 2	.....	Cash received by Treasurer from Superintendent during month, as per Treasurer's Cash Book	.....
		Uncollectable Accounts Receivable charged off during month, as reported by Superintendent, as per Journal Entry 3	.....
		Loss or Depreciation of General Material charged off during month, as reported by Superintendent as per Journal Entry 3	.....
Total	.....	Total	.....

Difference in totals equals balance shown by "Treasurer's Account with Superintendent," and must agree with balance shown by "Superintendent's Account with Treasurer" on the Superintendent's General Ledger.

3. HOSPITAL EARNINGS ACCOUNT

Dr.		Cr.	
Total from previous month	.... ..	Total from previous month	.... ..
Amount of Hospital Earnings, Schedule 2, transferred to Surplus and Deficit Account, as per Journal Entry 4	.... ..	Amount of bills accrued (Hospital Earnings, Schedule 2), as shown by Bill Register, including monthly earnings of Dispensary, Emergency Ward, and other Miscellaneous Hospital Earnings or bills accrued during month, as reported by Superintendent, as per Journal Entry 1	.... ..
Total	.... ..	Total	.... ..

This account will balance monthly.

4. DONATIONS, UNRESTRICTED ACCOUNT

Dr.		Cr.	
Total from previous month	.... ..	Total from previous month	.... ..
Amount of Unrestricted Donations transferred to Surplus and Deficit Account, as per Journal Entry 4	.... ..	Amount of Unrestricted Donations received during month, as per Treasurer's Cash Book	.... ..
		Value of "Mortgages Receivable" or "Bonds" or "Stocks," or "Other Investments" unrestricted given to Hospital during month, as per Journal Entry 14	.... ..
Total	.... ..	Total	.... ..

This account will balance monthly.

Ledger Account of "Legacies, Unrestricted Account" is treated in the same manner as "Donations, Unrestricted Account."

5. INCOME FROM INVESTMENTS HELD IN GENERAL ENDOWMENT FUND

Dr.		Cr.	
Total from previous month	.... ..	Total from previous month	.... ..
Taxes or other than petty current expenses, if any, charged directly against income from this investment, as per Treasurer's Cash Book	.... ..	Cash received during month account Income from Investments held in this account, as per Treasurer's Cash Book	.....
Net Income during month from Investments held in this account transferred to Surplus and Deficit Account, as per Journal Entry 4	.... ..	Amount of Income from Investments held in this Account accrued and due during month and unpaid and transferred to "Accounts Receivable," as per Journal Entry 18	.... ..
Total	.... ..	Total	.... ..

This account will balance monthly.

The General Ledger Accounts "Income from Investments held in Endowed Bed Fund Account" or "Income from Investments held in any other Fund Account" (Income only of which is to be used to meet Current Expenses, and is not to be added to the principal) or "Income from Unrestricted Investments Account" or Other Miscellaneous Revenue Accounts should be treated in a similar manner to some of those described above.

The amount of monthly Income from Investments held in Endowed Bed Fund, General Endowment Fund or any other Fund, the income only of which is to be used to meet Current Expenses, is also shown by the Treasurer's Income Ledger Accounts of such funds, as described on pages 75 and 76, and should agree with amounts of Income from Investments held in such Funds, as shown on the respective General Ledger Accounts.

6. SITES AND GROUNDS ACCOUNT

Dr.		Cr.	
*Total from previous month	.... ..	Total from previous month	.... ..
Capital Expenditures on this account during month, as per Voucher Register, as reported by Superintendent, as per Journal Entry 5	.... ..	Sites and Grounds sold during month, as per Treasurer's Cash Book	.... ..
Value of Sites and Grounds given to Hospital during		Depreciation or Loss charged off during month, and credited to this account, as per Journal Entry 7	.... ..

6. SITES AND GROUNDS ACCOUNT. — *Continued*

Dr.			Cr.
month, if capitalized, as per Journal Entry 5	.... ..		
For Appreciation in value of Sites and Grounds, as per Journal Entry 17	.... ..		
For Profit on Sale of Sites and Grounds, as per Journal Entry 6	.... ..		
Total	.... ..	Total	.... ..

Difference in totals equals value of "Sites and Grounds," as shown on Books and on Balance Sheet.

7. BUILDINGS ACCOUNT

Dr.			Cr.
*Total from previous month	.... ..	Total from previous month	.... ..
Capital Expenditures on this account during month, as per Voucher Register, as reported by Superintendent, as per Journal Entry 5	.... ..	Buildings sold during month, as per Treasurer's Cash Book	.....
Value of Buildings given to Hospital during month, if capitalized, as per Journal Entry 5	.... ..	Depreciation or Loss charged off during month and credited to this account, as per Journal Entry 7	.... ..
For Appreciation in value of Buildings, as per Journal Entry 17	.... ..		
For Profit on Sale of Buildings, as per Journal Entry 6	.... ..		
Total	.... ..	Total	.... ..

Difference in totals equals value of "Buildings" as shown on Books and on Balance Sheet.

Note — The Ledger Accounts "Furniture and Fixtures Account," "Machinery and Tools Account," "Apparatus and Instruments Account," "Ambulances, Live Stock, etc., Account" or any other accounts belonging to Hospital Properties and Equipments (Schedule 4), should be worded in manner similar to "Sites and Grounds Account," and "Buildings Account" as shown above.

8. MORTGAGES RECEIVABLE ACCOUNT

Dr.		Cr.	
*Total from previous month	.... ..	Total from previous month	.... ..
Mortgages Receivable purchased during month, not including accrued interest (enumerate), as per Treasurer's Cash Book	.... ..	Mortgages Receivable sold or paid off during month (enumerate), as per Treasurer's Cash Book	.... ..
Value of Mortgages Receivable unrestricted given to Hospital during month (enumerate), as per Journal Entry 14	.... ..	Loss or Depreciation charged off during month and credited to this account, as per Journal Entry 10.	.... ..
Value of Mortgages Receivable restricted given to Hospital during month (enumerate), as per Journal Entry 9	.... ..		
Value of Mortgages Receivable received during month in full or part payment for property sold, as per Journal Entry 15	.... ..		
Total	.... ..	Total	.... ..

Difference in totals equals amount of "Mortgages Receivable," as shown on Books and on Balance Sheet.

"Loans and Notes Receivable" made or paid off are treated in a General Ledger Account in the same manner as Mortgages Receivable purchased or paid off.

9. BONDS ACCOUNT

Dr.		Cr.	
*Total from previous month	.... ..	Total from previous month	.... ..
Bonds purchased during month, not including accrued interest (enumerate), as per Treasurer's Cash Book	.... ..	Bonds sold during month (enumerate), as per Treasurer's Cash Book	.... ..
Value of Bonds unrestricted, not including accrued interest, given to Hospital during month (enumerate), as per Journal Entry 14	.... ..	Loss or Depreciation charged off during month credited to this account, as per Journal Entry 10	.... ..
Value of Bonds restricted, not including accrued interest, given to Hospital		Loss on sale of Bonds during month, as per Journal Entry 10	.... ..

9. BONDS ACCOUNT. — *Continued*

Dr.		Cr.	
during month, (enumerate), as per Journal Entry 9	.... ..		
Profit on bonds sold during month, as per Journal Entry 8	.... ..		
Total	.... ..	Total	.... ..

Difference in totals equals amount of "Bonds," as shown on Books and on Balance Sheet.

Note — The Ledger Account of "Stocks Account" (Schedule 4), should be worded in a manner similar to "Bonds Account," as shown above.

For Other Miscellaneous Investments it will be found advisable to keep a separate General Ledger Account in each case, to which capital expenditures on account of such investments should be debited and capital receipts credited.

For instance if the investment were in the form of an unoccupied dwelling house, not producing any revenue, the General Ledger Account for same might be treated in the following manner:

10. DWELLING HOUSE, UNFURNISHED, AND LOT, 900 EAST 70th ST., N. Y.

Dr.		Cr.	
Value of property, unrestricted given to Hospital during month, as per Journal Entry 14	.... ..	Loss or Depreciation charged off during month, as per Journal Entry 10.	.... ..
Taxes and other than petty current expenses during month, which may be charged to this Account (if there is no income from this investment), as per Treasurer's Cash Book	.... ..	Cash received during month in full or part payment account sale of this property, as per Treasurer's Cash Book	.... ..
Profit on property sold during month, as per Journal Entry 8	.... ..	Value of Mortgages Receivable received during month in full or part payment account sale of this property, as per Journal Entry 15	.... ..
		Loss on property sold during month, as per Journal Entry 10	.... ..
Total	.... ..	Total	.... ..

If all of this property is sold the totals as shown above should

agree. If a part only or none of this property is sold, the balance on the debit side of this account will show the book value of the remaining property at any time.

11. TREASURER'S ACCOUNTS RECEIVABLE ACCOUNT

Dr.		Cr.	
*Total from previous month	.... ..	Total from previous month	.... ..
Amounts accrued and due during month and unpaid, as per Journal Entry 18.	.... ..	Cash received during month account Treasurer's Accounts Receivable, as per Treasurer's Cash Book ..	.... ..
		Uncollectable Treasurer's Accounts Receivable charged off during month, as per Journal Entry 16..	.... ..
Total	.... ..	Total	.... ..

Difference in totals equals "Treasurer's Accounts Receivable" as shown on Books and on Balance Sheet.

12. INTEREST PURCHASED ACCOUNT

Dr.		Cr.	
*Total from previous month	.... ..	Total from previous month	.... ..
Accrued Interest Purchased during month when Mortgages Receivable, Bonds, etc., are purchased, as per Treasurer's Cash Book..	.... ..	Cash received account Interest Purchased collected, as per Treasurer's Cash Book	.... ..
Total	.... ..	Total	.... ..

Difference in totals equals "Interest Purchased," as shown on Books and on Balance Sheet.

13. PREPAID INSURANCE ACCOUNT

Dr.		Cr.	
*Total from previous month	.... ..	Total from previous month	.... ..
Insurance prepaid during month, as per Treasurer's Cash Book	.... ..	Cash received from Superintendent during month to pay for Insurance charged to Current Expenses, which had previously been prepaid, as per Treasurer's Cash Book	.... ..
Total	.... ..	Total	.... ..

Difference in totals equals "Prepaid Insurance," as shown on Books and on Balance Sheet.

14. CAPITAL ACCOUNT (HOSPITAL PROPERTIES AND EQUIPMENTS)

Dr.		Cr.	
Depreciation or Loss charged off Hospital Properties and Equipments, Schedule 4, during month and credited to proper accounts on Treasurer's General Ledger, as per Journal Entry 7	.... ..	§Total from previous month	.... ..
Book value of "Sites and Grounds," "Buildings," "Furniture and Fixtures," "Machinery and Tools," "Apparatus and Instruments," "Ambulances, Live Stock, etc.," or other "Hospital Properties and Equipments," Schedule 4, sold during the month, as per Journal Entry 19	.... ..	Capital Expenditures, Schedule 3, during month, as per Voucher Register, as reported by Superintendent, as per Journal Entry 5	.... ..
		Value of gifts in shape of "Hospital Properties and Equipments," Schedule 4, given to Hospital during month, if capitalized, and debited to proper account on Treasurer's General Ledger, as per Journal Entry 5	.... ..
		Appreciation in value of "Sites and Grounds," "Buildings" or other Hospital Properties and Equipments as per Journal Entry 17	.... ..
Total	.... ..	Total	.... ..

Difference in totals equals "Capital Account" (Hospital Properties and Equipments), as shown on Books and on Balance Sheet.

Note — "Capital Account" ("Hospital Properties and Equipments") may be considered as practically a sub-division of "Surplus and Deficit Account."

The amount standing to the credit of "Capital Account" at any time is really a part of the Surplus of the Hospital. It represents the total book value of the Assets of the Hospital, which compose its working plant, or "Hospital Properties and Equipments," Schedule 4, such as "Sites and Grounds," "Buildings," "Furniture and Fixtures," "Machinery and Tools," "Apparatus and Instruments," "Ambulances, Live Stock, etc."

By keeping this "Capital Account" ("Hospital Properties and Equipments") out of "Surplus and Deficit Account," as here indicated, the amount of Deficit, if any, up to the amount of Reserve Fund Accounts, as shown by the "Surplus and Deficit Account," will represent the exact amount which the Reserve Funds of the Hospital have been encroached upon.

The amount of Surplus, if any, as shown by the "Surplus and Deficit Account" at any time will represent the amount of Surplus which the Hospital may have to its credit at such time, not including the value of any of its plant, which goes to make up "Hospital Properties and Equipments."

15. ENDOWED BED FUND ACCOUNT

Dr.		Cr.	
Total from previous month	.....	§Total from previous month	.....
Amount charged off Endowed Bed Fund during month and credited to Surplus and Deficit Account, liability of Hospital having ceased, as per Journal Entry 12	.....	Cash received to fully Endow Beds during month, as per Treasurer's Cash Book	.....
		Amounts transferred from "Partly Endowed Bed Fund" during month, account completion of such endowments as per Journal Entry 11	.....
Total	.....	Total	.....

Difference in totals equal "Endowed Bed Fund," as shown on Books and on Balance Sheet.

16. PARTLY ENDOWED BED FUND ACCOUNT

Dr.		Cr.	
Total from previous month	.....	§Total from previous month	.....
Amounts Transferred to Endowed Bed Fund, during month, account endowments completed, as per Journal Entry 11	.....	Cash received account Partly endowed Bed Fund during month, as per Treasurer's Cash Book	.....
Amounts charged off partly Endowed Bed Fund during month, and credited to Surplus and Deficit Account account liability of Hospital having ceased, as per Journal Entry 12	.....		
Total	.....	Total	.....

Difference in totals equals "Partly Endowed Bed Fund," as shown on Books and on Balance Sheet.

Note — Instalments received to partly endow beds are subject at any time to transfer to "Endowed Bed Fund Account" upon completion of such endowments. There is usually no liability on the part of the Hospital to furnish free treatment on such beds until they are fully endowed. No investments are therefore assigned to offset amounts standing to credit of "Partly Endowed Bed Fund Account" and no income from this Account is therefore shown in Schedule 2.

17. GENERAL ENDOWMENT FUND ACCOUNT

State in detail purposes and conditions of this Fund, as for instance, "Principal to be invested and income only to be used for meeting Operating Expenses" (Schedule 1).

Dr.		Cr.	
Total from previous month	.... ..	§Total from previous month	.... ..
Amount charged off this account during month and credited to Surplus and Deficit Account, liability of Hospital having ceased, as per Journal Entry 12	.... ..	Cash received during month for this Account, as per Treasurer's Cash Book	.... ..
		Value of Investments given to Hospital during month, for this Account as per Journal Entry 9	.... ..
Total	.... ..	Total	.... ..

Difference in totals equals "General Endowment Fund," as shown on Books and on Balance Sheet.

18. X. Y. Z. VISITING NURSING FUND ACCOUNT

State in detail purposes and conditions of this Fund, as for instance, Principal to be used for all expenses in connection with work of Visiting Nurses.

Dr.		Cr.	
Total from previous month	.... ..	§Total from previous month	.... ..
Appropriation during month, for expenses chargeable to this Fund, as reported by Superintendent, as per Journal Entry 4	.... ..	Donations received during month, for this Fund, as per Treasurer's Cash Book	.... ..
Total	.... ..	Total	.... ..

Difference in totals equals the amount of this Fund, as shown on Books and on Balance Sheet.

19. A. B. C. PATHOLOGICAL DEPARTMENT FUND ACCOUNT

State in detail purposes and conditions of this Fund, as for instance, "Principal or Income may be used for subscriptions to Periodicals, or for Purchase of Apparatus or Instruments for the Pathological Department."

Dr.		Cr.	
Total from previous month	.... ..	§Total from previous month	.... ..
Appropriation during month for expenses chargeable to this Fund,		Donations received during month for this Fund, as per Treasurer's Cash Book	.... ..

19. A. B. C. PATHOLOGICAL, ETC. — *Continued*

Dr.		Cr.	
as reported by Superintendent, as per Journal Entry 4		Cash received during month, account Income from investments held in this Fund, as per Treasurer's Cash Book	
		Amount of Income from Investments held in this Account accrued and due during month and unpaid and transferred to "Accounts Receivable," as per Journal Entry 18	
		Value of Investments given to Hospital during month, for this Fund as per Journal Entry 9	
Total		Total	

Difference in totals equals the amount of this Fund, as shown on Books and on Balance Sheet.

Note — The general Ledger Accounts, "Endowed Bed Fund," "General Endowment Fund" or other similar Funds, the income from investments held in which is to be used only to meet current expenses and is not to be added to the principal, are intended to show only the increase or decrease of the principal of such Capital Funds.

The investments assigned to each of such Funds and monthly income from same is shown by an Income Ledger Account, as described on pages 75 and 76 and also in separate General Ledger Accounts referred to on page 57.

There are other General Ledger Accounts such as "X. Y. Z. Visiting Nursing Fund," "A. B. C. Pathological Department Fund" or other similar Fund Accounts in which the income from investments held in these funds as it falls due, is to be added to and becomes a part of the principal.

Donations towards the principal of such Funds and income from investments, which may be held in such Funds are therefore both credited to such General Ledger Fund Accounts and it is not necessary in such cases to keep additional General Ledger Accounts to show the income only from such Funds. Income Ledger Accounts, however, as described on pages 75 and 76 are kept where necessary to show a list of investments assigned to such funds and the monthly income from same.

20. LOANS AND NOTES PAYABLE ACCOUNT

Dr.		Cr.	
Total from previous month	.... ..	§Total from previous month	.... ..
Loans paid during month, as per Treasurer's Cash Book	.... ..	Cash received during month account Loans incurred, as per Treasurer's Cash Book	.... ..
Loans paid during month by renewal, by signing of new notes, and cancellation of old notes, as per Journal Entry 13	.... ..	Loans renewed during month by signing of new notes and cancellation of old notes, as per Journal Entry 13	.... ..
Total	.... ..	Total	.... ..

Difference in totals equals "Loans and Notes Payable," as shown on Books and on Balance Sheet.

Note — "Mortgages Payable Account" may be treated in the same manner as "Loans and Notes Payable Account."

21. SURPLUS AND DEFICIT ACCOUNT

Dr.		Cr.	
†Total from previous month	.... ..	†Total from previous month	.... ..
Grand Total Current Expenses, Schedule 1, during month, as per Voucher Register, as reported by Superintendent, as per Journal Entry 3	.... ..	Grand Total Current Revenue, Schedule 2, during month, as per Journal Entry 4	.... ..
Total Capital Expenditures, Schedule 3, during month, as per Voucher Register, as reported by Superintendent, as per Journal Entry 3	.... ..	Profit on Bonds, Stocks or other Investments sold during month, as per Income Ledger, as per Journal Entry 8	.... ..
Uncollectable Superintendent's Accounts Receivable charged off during month, as reported by Superintendent, as per Journal Entry 3	.... ..	Profit on sale of "Sites and Grounds" "Buildings" or other Hospital Properties and Equipments, as per Journal Entry 6	.... ..
Uncollectable Treasurer's Accounts Receivable charged off during month, as per Journal Entry 16.	.... ..	Amount charged off Endowed Bed Fund, Partly Endowed Bed Fund, or Other Funds during month, account liability of Hospital having ceased, as per Journal Entry 12.	.... ..
Loss or Depreciation of General Material charged off during month, as reported by Superintendent,		Surplus amount of General Material found to be on hand during month as reported by Superintendent, as per Journal Entry 2..	.... ..

21. SURPLUS AND DEFICIT ACCOUNT — *Continued*

Dr.		Cr.	
as per Journal Entry 3..	.... ..	Cash received from Insurance companies account damage by fire, etc., as per Treasurer's Cash Book...	.. ....
Loss or Depreciation charged off Investment Accounts or Current Asset Accounts, Schedule 4, during month, as per Journal Entry 10	....	Book Value of "Sites and Grounds," "Buildings," "Furniture and Fixtures," "Machinery and Tools," "Apparatus and Instruments," "Ambulances, Live Stock, etc.," or other "Hospital Properties and Equipments," Schedule 4, sold during the month, as per Journal Entry 19...	.... ..
Total	.... ..	Total	.... ..

Difference in totals equals "Surplus or Deficit" to date, as shown on Books and on Balance Sheet.

"Deficit to date," if any, up to the amount of Reserve Fund Accounts will represent the amount Reserve Fund Accounts, if any, have been encroached upon.

"Surplus to date," if any, will represent the amount of surplus, which the Hospital has to its credit, not including the value of any of its plant, which goes to make up "Hospital Properties and Equipments."

* At the first of each fiscal year, under the headings in the Treasurer's General Ledger of any of the accounts referred to on the debit side of the Balance Sheet (Schedule 4), the balance shown on the debit side of each account at the end of the previous month should be shown on the debit side only as "Balance at first of year," instead of "Totals from previous month."

§ At the first of each fiscal year under the headings in the Treasurer's General Ledger of "Treasurer's Account with Superintendent," and any of the accounts referred to on the credit side of the Balance Sheet (Schedule 4), the balance shown on the credit side of each account at the end of the previous month should be shown on the credit side only as "Balance at first of year" instead of "Totals from previous month."

† At the first of each fiscal year, under the heading in the Treasurer's General Ledger "Surplus and Deficit Account," the amount of the "Surplus" or "Deficit to date" at the end of the previous month is the amount which should be shown on the credit side of the account, if a Surplus, or on the debit side of the account if a Deficit, as "Balance at first of Year," instead of "Total from previous month."

TREASURER'S TRIAL BALANCE

The Treasurer's Trial Balance at the end of any month or year is simply a transcript of the Balance Sheet (Schedule 4), in which, opposite each of the headings shown is entered the balance as shown by each account on the Treasurer's General Ledger at the end of such month and in lieu of the balance shown by Treasurer's Account with Superintendent such additional information from the Superintendent's Trial Balance, as is needed to complete the Balance Sheet. Opposite the word "Deficit" on the debit side, or opposite the word "Surplus" on the credit side of the trial balance must be entered "Deficit to date" or "Surplus to date," as the case may be, as shown by the "Surplus and Deficit" ledger account. The final totals must then agree.

TREASURER'S INCOME LEDGER ACCOUNTS

In addition to the "General Ledger Accounts" referred to in the preceding pages, the Treasurer also keeps separate Income Ledger Accounts with each kind of Bonds, Stocks, other Investments owned or Loan or Mortgage Receivable or Payable, so as to show plainly the amount of the principal and income or expenses on account of each.

In order to show what securities or other investments are assigned to each Fund and the monthly income from same, separate Income Ledger Accounts are kept for each of these Fund accounts. The income as it accrues is posted to such accounts from the Treasurer's Cash Book, if paid, or by Journal Entry, if not paid, as indicated in the sample of such an account on pages 75 and 76.

These Income Ledger Accounts do not form any part of the Treasurer's Balance Sheet and should not be confused with the General Ledger Accounts.

The following illustrations will show how entries are made to such accounts:

1. The Income Ledger Account for a Mortgage Receivable owned should be shown in about the following form:

First Mortgage Receivable on six story Apartment House at No. 1250 West 75th Street, New York, owned by John Doe, made January 2, 1896, to the Title Guarantee & Trust Co., from whom it was purchased by The Presbyterian Hospital.

Principle $50,000 due October 1, 1906. Interest at 5% per annum, payable April 1st and October 1st. Interest paid by John Doe, 101 Broadway, New York.

Dr.			Cash Book						Cash Book	Cr.
$50,000 par value	7/15/03	Bought at par and interest.....	5	50,000	1903 10/1	2½ months interest @ 5%			6	520.82
	10/1/06	Mortgage paid in full	28	50,000	1904					
					4/1	6	"	" @ 5%	10	1,250.00
					10/1	6	"	" @ 5%	14	1,250.00
					1905					
					4/1	6	"	" @ 5%	18	1,250.00
					10/1	6	"	" @ 5%	22	1,250.00
					1906					
					4/1	6	"	" @ 5%	24	1,250.00
					10/1	6	"	" @ 5%	28	1,250.00

2. The Income Ledger Account for each different kind of Bonds owned should be shown in about the following form:

Erie R. R. Pennsylvania Coal Collateral Trust Mortgage Sinking Fund 4% Registered Gold Bonds.
Interest February 1 and August 1. Principal due February 1, 1951.
$10,000 of these bonds assigned January 2, 1904 To General Endowment Fund, see Income Ledger, pages 75, 76.
and $20,000 of these bonds assigned February 5, 1904 To General Endowment Fund, see Income Ledger, pages 75, 76.

Dr.			Cash Book	
$10,000	1/2/04	Bought @ 82 7/8 & int.	9	8,300
$20,000	2/5/04	Bought @ 84 7/8 & int.	9	17,000
$15,000	6/1/06	Sold @ 90 1/8	19	13,500
$15,000	8/1/06	Sold @ 92 1/8	23	13,800
			Jrnl.	
		*Profit on above sales	14	2,000

Difference between total of the black and red figures will at any time show the par value and book value of the bonds on hand.

*See Journal Entry No. 8.

		Cash Book	Cr.
1904			
2/1	1 months interest @ 4% on $10,000 Bonds	8	33.33
8/1	6 months interest @ 4% on $10,000 Bonds	10	200.00
8/1	5 months & 23 days interest @ 4% on $20,000 Bonds	10	384.44
1905			
2/1	6 months interest @ 4% on $30,000 Bonds	12	600.00
8/1	6 months interest @ 4% on $30,000 Bonds	14	600.00
1906			
2/1	6 months interest @ 4% on $30,000 Bonds	16	600.00
8/1	6 months interest @ 4% on $15,000 Bonds	18	300.00

3. The Income Ledger Account for each different kind of Stocks owned should be shown in about the following form:

UNION PACIFIC PREFERRED STOCK

Dr.			Journal		1905		Cash Book	Cr.
200 Shares	4/1/05	given to Hospital @ 95	11	19,000	10/1	Dividend No. 15 — 2%	16	400
100 "	11/15/05	" " " @ 94	15	9,400				
			Cash Book		1906			
100 "	10/10/06	Sold @ 90 1/8	24	9,000	4/1	Dividend No. 16 — 2%	20	600
200 "	12/2/07	Sold @ 88 1/8	34	17,600	10/1	Dividend No. 17 — 2%	24	600
			Journal		1907			
* Loss on above sales			21	1,800	4/1	Dividend No. 18 — 2%	28	400
					10/1	Dividend No. 19 — 2%	32	400

Note — The difference between the totals of the black and red figures will at any time show the par value and book value of the stock on hand.

* See Journal Entry No. 10.

4. In case an investment is in the form of Income producing Real Estate or Buildings the Income Ledger Account may be kept in about the following form:

Four-story Dwelling House unfurnished, located at No. 1005 East 81st Street, New York City, rented to John Doe, 101 Broadway, New York City, for five years from May 1st, 1905 at $200 per month, payable quarterly in advance.

Dr.		Journal	
4/5/05	Given to Hospital valued at	11	20,000
		Cash Book	
6/1/06	Cost of addition to house	13	2,000
11/1/06	This property sold	26	24,000
		Journal	
	*Profit on above sale	17	2,000

*See Journal Entry No. 8.

		Cash Book	Cr.
1905			
5/1	Rent to 8/1/05	14	600
8/1	Rent to 11/1/05	16	600
9/1	Bill for Maintenance	17	25
10/2	1905 Taxes	17	175
11/1	Rent to 2/1/06	18	600
1906			
2/1	Rent to 5/1/06	20	600
5/1	Rent to 8/1/06	22	600
5/15	Bill for Maintenance	23	100
8/1	Rent to 11/1/06	24	600
10/1	1906 Taxes	25	180

The difference between the black and red figures on the credit side of this account will at any time show the net income from this investment.

Taxes and other than petty current expenses on account of income producing Investments such as those indicated above should be charged against the Income of such Investments rather than to Corporation Expenses (Schedule 1).

5. In case an investment is in the form of non-income producing Real Estate or Buildings, the Income Ledger Account may be kept in about the following form:

Three-story Dwelling House, unfurnished, located at 900 East 70th Street, New York City; unoccupied, not rented.

Dr.				Cr.
		JOURNAL		
8/1/05	Given to Hospital, valued at	12	15,000	
		CASH BOOK		
9/29/05	Taxes for 1905	17	170	
11/1/05	Bill for maintenance	19	500	
9/30/06	Taxes for 1906	23	180	
		JOURNAL		
*9/30/06	Loss account fire	16	3,000	
		CASH BOOK		
9/30/07	Taxes for 1907	27	150	
		JOURNAL		
*9/30/07	Depreciation charged off	19	2,000	
		CASH BOOK		
11/1/07	Cash received from Insurance Company account loss by fire	28	1,500	
*12/1/07	Property Sold	28	9,000	
	* Loss on above sale		500	

*See Journal Entry No. 10.

The difference between the black and red figures on the debit side of this account will at any time show the book value of this investment.

Where no income is received, Taxes and current expenses on account of such investment, may be charged to this Account, as indicated above, so as to increase the book value of the property and such increase may, if desired, from time to time be charged off by Journal Entry showing amount of such depreciation as indicated.

6. The Income Ledger Account for each "Loan or Note Payable Account" or "Mortgage Payable" should be shown in about the following form:

LOANS PAYABLE TO BANK OF MANHATTAN COMPANY

Dr.			Cr.			Cash Book	
1905			1905				
May 1	1 mo. Interest on $10,000 @ 5%, as per Superintendent's Voucher Register	41.67	Jan. 1	By demand loan @ 5%	15	10,000
June 30	6 mos. Interest on $10,000 @ 5%, as per Superintendent's Voucher Register	250.00	April 1	By demand loan @ 5%	17	10,000
Dec. 31	Interest to Dec. 31, 1906 @ 5%, as per Superintendent's Voucher Register	500.00	May 1	To Loan of April 1 paid	19	10,000
1906			Oct. 1	By demand loan @ 5%	21	20,000
June 30	6 mos. Interest on $60,000 @ 5%, as per Superintendent's Voucher Register	1,500.00	1906			
Dec. 31	6 mos. Interest on $60,000 @ 5%, as per Superintendent's Voucher Register	1,500.00	Jan. 1	By Time loan for six months @ 5%		30,000
					Jrnl.	
			*July 1	To Time loan paid by renewal	11	30,000
			*July 1	By Time loan for six months @ 5%	11	30,000
					Cash Book	
			Dec. 31	To Loans paid	25	60,000

*See Journal Entry No. 13.

The difference between the total of the black figures and the total of the red figures as shown on the credit side of this account will show at any time the amount of this Loan Payable.

7. In order to show at any time what investments are assigned to any Reserve Funds and the monthly Income from Investments held in such Funds, an Income Ledger Account for each Fund may be kept in about the following form:

GENERAL ENDOWMENT FUND

(For conditions and amount of this Fund, see page , of General Ledger)

Dr. Investments assigned to this Fund — Cr.

		INCOME LEDGER	
1/2/04	10,000 Erie R.R. Pa. Coal Coll. 4% Bonds @ 83. Interest February 1 and August 1	45	8,300
2/5/04	20,000 Erie R.R. Pa. Coal Coll. 4% Bonds @ 85. Interest February 1 and August 1	45	17,000
4/6/05	20,000 So. Pac. 1st Ref. 4% Reg. Bonds @ 92. Interest January 1 and July 1	56	18,400
5/15/06	10,000 U. S. Steel Cor. Skg. Fund 5% Bonds @ 85. Interest January 1 and July 1	63	8,500
6/1/06	15,000 Erie R.R. Pa. Coal Coll. 4% Bonds withdrawn for sale	45	12,650
6/1/06	30,000 U. S. Steel Corp. Sinking Fund 5% Bonds @ 88. Interest January 1 and July 1	63	26,400
7/1/06	Adams Mortgage Receivable 5% Interest January 1 and July 1	68	21,000

		CASH BOOK	
1904			
2/1	1 mo. Interest @ 4% on $10,000 Erie R.R. Bonds	8	33.33
8/1	6 mos. Interest @ 4% on $10,000 Erie R.R. Bonds	10	200.00
8/1	5 mos. 23 days Interest @ 4% on $20,000 Erie R.R. Bonds	10	384.44
1905			
2/1	6 mos. Interest @ 4% on $30,000 Erie R.R. Bonds	12	600.00
7/1	2 mos. 24 days Interest @ 4% on $20,000 So. Pac. Bonds		186.65
8/1	6 mos. Interest @ 4% on $30,000 Erie R.R. Bonds	14	600.00
1906			
1/1	6 mos. Interest @ 4% on $20,000 So. Pac. Bonds	16	400.00
2/1	6 mos. interest @ 4% on $30,000 Erie R.R. Bonds	16	600.00

GENERAL ENDOWMENT FUND — *Continued*

Dr.		INCOME LEDGER	
8/1/06	15,000 Erie R.R. Pa. Coal Coll. 4% Bonds withdrawn for sale.....	45	12,650

Note — The investments listed in black less the investments withdrawn listed in red should show the investments assigned to this Fund at any time and their book value. When investments are withdrawn they should be entered in red at the same valuation at which they have been debited to this account.

		CASH BOOK	Cr.
1904			
7/1	1 mo. 15 days Interest @ 5% on $10,000 U. S. Steel Bonds	18	62.50
7/1	6 mos. Interest @ 4% on $20,000 So. Pac. Bonds	18	400.00
7/1	1 mo. Interest @ 5% on $30,000 U. S. Bonds	18	125.00
8/1	6 mos. Interest @ 4% on $15,000 Erie R.R. Bonds	18	300.00
1907			
1/1	6 mos. Interest @ 5% on Adams Mortgage Receivable for $21,000.....	24	525.00
1/1	6 mos. Interest @ 4% on $20,000 So. Pac. Bonds	24	400.00
1/1	6 mos. Interest @ 5% on $40,000 U. S. Steel Bonds	24	1,000.00

The monthly income of this Fund as shown by this Income Ledger Account is posted direct to this account from the Treasurer's Cash Book and should agree with the total monthly Income, as posted from the Cash Book to the Treasurer's General Ledger Account "Income from Investments held in General Endowment Fund Account."

TREASURER'S ENDOWED BED LEDGER ACCOUNTS

At the Presbyterian Hospital the Treasurer keeps in a separate Ledger from those referred to heretofore an Endowed Bed Ledger Account with each organization which, or each individual who fully endows a bed or makes payments on account toward such endowments.

At the head of each account detailed information is given in regard to the name of the Organization or Individual endowing the bed, and whether in perpetuity or for one life, etc., the name the bed is to bear, if any and in whose memory the bed is endowed, its certificate number and any other information pertinent.

This record also shows the name and address of the Officer of any Organization or the Individual having the right to nominate patients to use such bed. In case of transfer of the right to nominate patients by death of the nominor, or otherwise, the name and address of his or her successor is recorded as long as any such nominor exists at whose request the Hospital is obligated to furnish free treatment to patients.

If no nominor exists having the right to name patients to use an endowed bed the liability of the Hospital ceases and at the Presbyterian Hospital it is then customary, with approval of the Board of Managers, in each case, to charge off the amount of such endowment from Endowed Bed Fund Account at the end of the fiscal year, as per Journal Entry 12.

The following illustration will show how entries are made:

In Case a Bed is Fully Endowed

Dr.		Cr.
	Cash received by Treasurer, as per his Cash Book, or amount transferred from Partly Endowed Bed Fund account completion of such endowment, as per Journal Entry 11.....	.... ..

In Case a Bed is Endowed in Part Payments

Dr.	Cr.
	Total from previous month .... ..
	Cash received by Treasurer during month, partial payment on account, as per his Cash Book..... .... ..

In Case a Bed has been Endowed and Liability of Hospital has Ceased

Dr.	Cr.
Amount charged off account liability of Hospital having ceased, as per Journal Entry 12	Total of such endowment.. .... ..

This account will then balance.

STATEMENT SHOWING METHOD OF FIGURING "COST PER PATIENT PER DAY" AT THE PRESBYTERIAN HOSPITAL

For Year Ending September 30, 1907 (Not Including Corporation Expenses)

	Ward Patients	Cost per Ward Patient per Day in Cents	Private Room Patients	Cost per Private Room Patient per day in Cents	Dispensary	Emergency Ward	Visiting and Home Nursing	Total
Administration Expenses	82% $14,853.12	20.	10% $1,811.36	28.4	5% $905.68	3% $543.40	.....	100% $18,113.56
Professional Care of Patients:								
Supt. of Nurses, Assistants and Instructors	82% 3,262.75	04.4	10% 397.89	06.2	5% 198.95	3% 119.37	.....	100% 3,978.96
Nurses	actual cost 4,782.10	06.5	actual cost 2,096.95	32.9	.....	.....	.....	100% 6,879.05
Special Nurses	actual cost 3,408.00	04.6	actual cost 13,741.00	215.3	.....	.....	.....	100% 17,149.00
Orderlies	actual cost 4,238.87	05.7	actual cost 1,226.83	19.2	.....	.....	.....	100% 5,465.70
Ward Employees	actual cost 1,633.45	02.2	actual cost 347.50	05.4	.....	.....	.....	100% 1,980.95
Equipment for Nurses	87 2/10% 2,047.15	02.8	5 6/10% 130.50	02.	2 8/10% 65.25	4 4/10% 104.21	.....	100% 2,347.11
Medical and Surgical Supplies	92% 17,215.90	23.3	8% 1,497.03	23.4	.....	.....	.....	100% 18,712.93
Dispensary, Matron	23% 138.00	00.2	2% 12.00	00.2	75% 450.00	.....	.....	100% 600.00
Dispensary	.....	.....	.....	.....	100% 8,768.83	.....	.....	100% 8,768.83
Emergency Ward	.....	.....	.....	.....	.....	100% 3,865.58	.....	100% 3,865.58
Visiting and Home Nursing	.....	.....	.....	.....	.....	.....	100% 9,461.42	100% 9,461.42
X Ray Service	35% 392.90	00.5	5% 56.13	00.9	20% 224.52	40% 449.03	.....	100% 1,122.58
Ambulance	22 5/10% 1,380.60	01.9	.....	.....	.....	77 5/10% 4,755,39	.....	100% 6,135.99
Pathological Laboratory	84% 5,532.11	07.5	8% 526.87	08.3	8% 526.87	.....	.....	100% 6,585.85
Housekeeping	88 5/10% 27,795.25	37.6	9% 2,826.64	44.3	1% 314.07	1% 314.07	5/10% 157.03	100% 31,407.06
Kitchen	82% 6,948.53	09.4	15% 1,271.07	19.9	1% 84.74	1% 84.74	1% 84.74	100% 8,473.82
Laundry	85 5/10% 6,106.60	08.2	9% 642.80	10.	2% 142.84	3% 214.27	5/10% 35.71	100% 7,142.22
Steward's Department	82% 54,177.98	73.2	15% 9,910.60	155.2	1% 660.71	1% 660.71	1% 660.71	100% 66,070.71
General House and Property Expenses	88% 25,559.84	34.5	5% 1,452.26	22.9	5% 1,452.26	1 5/10% 435.68	5/10% 145.23	100% 29,045.27
Total Operating Expenses	$179,473.15	.....	37,947.43	.....	$13,794.72	$11,546.45	$10,544.84	$253,306.59
Total Patient Days' Treatment and visits	74,013	.....	6,383	.....	86,172	29,305	13,790	.....
Cost	.....	$2.42 5/10	.....	$5.94 5/10	$0.16	$0.39 4/10	$0.76 5/10	.....

The Salaries of Operating Room Nurses and Operating Room Orderlies are distributed in proportion to the numbers of Private Room Surgical Patients and Ward Surgical Patients treated.

METHOD OF FIGURING COST OF DIFFERENT BRANCHES OF THE SERVICE.

The method in use at The Presbyterian Hospital of figuring the total cost of caring for Ward, Private Room, Dispensary, Emergency Ward Patients or Patients visited in their homes is to charge each branch of the service with salaries and wages of all persons employed exclusively in, and all supplies and repairs directly chargeable to, such service. Other operating expenses, which contribute to the cost of the different branches of service are prorated in such proportion as the Superintendent and his Assistants may consider most fair after careful consideration of the local conditions, which are, of course, subject to change from time to time. In determining the relative proportion of Administration Expenses, Professional Care of Patients, Housekeeping, Kitchen, and other expenses, not including the amounts directly chargeable to Dispensary, Emergency Ward and Visiting and Home Nursing, the percentage charged to Ward Patients and to Private Room Patients is based upon the number of days' treatment furnished in each service, modified by well-known facts. For instance, the fact that a private room patient requires more professional care than necessary if he were located in a ward; also that his food and the preparation of it costs very much more than that of the ward patient. The distribution of the cost of General House and Property Expenses among the different branches of the service is based upon the relative cubic contents of those parts of the buildings occupied by each of the five services mentioned.

EXHIBITS

EXHIBIT A

New York City, N. Y., April 15 1908

THE PRESBYTERIAN HOSPITAL IN THE CITY OF NEW YORK.

To Charles T. Davis Dr.

Address 556 Dean St. Brooklyn N.Y.

1908 This Voucher, when approved by the proper official of the Hospital, is payable in current funds at THE MERCHANTS' NATIONAL BANK, NEW YORK CITY, when receipted in accordance with the direction below, printed in red ink.

March	21	For Bedside Tables, Surgical Instruments and Repairing of	16	50		
	23	Surgical Instruments, Enameled Basins, Rubber Sheeting,	12	98		
	22	Glass Slides, Plate Glass Slabs, Catgut, etc; as per bills	27	52		
	23	of date named.	72	11		
	30		140	43		
	31		13	63		
	31		21	63		
	31		23	38		
	31		49	20	576	48
		Exhibit "A"				
		< Actual size of this Voucher is 8" x 9 3/8" >				

I certify that I have examined all extensions, additions and calculations in the above account and find them correct, and have entered the account on the books of the Hospital and the same has not been previously entered or paid.

Eugene B. Marlatt Chief Clerk.

I certify that the above account is correct and has been incurred for the benefit of THE PRESBYTERIAN HOSPITAL.

Conway Fisher Superintendent.

April 18" 1908 Received of THE PRESBYTERIAN HOSPITAL IN THE CITY OF NEW YORK.

Five Hundred & Twenty Six 48/100 Dollars,

in full for the above account.

Form 1—6m—38

(Sign here.) Charles T. Davis

READ THIS.—The above Receipt must be dated and signed by the party to whose favor this Voucher is made; or when signed by another party, the authority for so doing must in all cases accompany it. This receipt must NOT be cut off from the body of this voucher.

EXHIBIT A

Voucher No. 3705 Amount, $526.48

Favor of Charles T. Davis

Month of March 1908

PAYABLE AT

THE MERCHANTS' NATIONAL BANK,

OF THE CITY OF NEW YORK.

Pay NASSAU NAT'L BANK,

of Brooklyn, or order,

CHARLES T. DAVIS.

Exhibit "A"

<Back of Voucher>

THE PRESBYTERIAN HOSPITAL

IN THE CITY OF NEW YORK.

Madison Avenue and 70th St. New York, N. Y.

DISTRIBUTION.		
Administration Expenses:		
Office Expenses		
Stationery, Printing and Postage		
Telephone and Telegraph		
Legal Expenses		
Miscellaneous		
Professional Care of Patients:		
Salaries of Instructors		
EQUIPMENT FOR NURSES:		
Uniforms		
Books		
Instruments		
MEDICAL AND SURGICAL SUPPLIES		
Apparatus and Instruments	418	37
Medical and Surgical Supplies	32	40
Alcohol, Liquors, Wines, etc.		
DISPENSARY	9	12
EMERGENCY WARD	9	14
VISITING AND HOME NURSING		
X RAY SERVICE		
Department Expenses:		
AMBULANCE	14	38
PATHOLOGICAL LABORATORY	29	04
HOUSEKEEPING	14	03
KITCHEN		
LAUNDRY		
STEWARD'S DEPARTMENT		
PROVISIONS:		
Bread		
Milk and Cream		
Groceries		
Butter and Eggs		
Fruits and Vegetables		
Meat, Poultry and Fish		
General House and Property Expenses:		
Electric Lighting		
Fuel, Oil and Waste		
Gas		
Ice		
Insurance		
Maintenance, Real Estate and Buildings		
Maintenance, Machinery and Tools		
Plumbing and Steam Fitting		
Miscellaneous		
Corporation or Other Current Expenses:		
GENERAL MATERIAL		
Capital Expenditures:		
TOTAL,	526	48

EXHIBIT B

THE PRESBYTERIAN HOSPITAL

Engineers — Pay Roll for Month Ending March 31 1908

Voucher No. 3666

Sheet No. 19

NAME	OCCUPATION	No. of Days	Rate	Amount Paid		SIGNATURE	REMARKS
Amount brought forward,				8051	06		
1 John B Prentice	First Assistant	31	110.00	110	00	John B Prentice	1 Increase 10.00
2 Thomas Burns	Second Assistant	31	90.00	90	00	Thomas Burns	2
3 John Collins	Third Assistant	31	80.00	80	00	John Collins	3
4 George Harding	Oiler	31	70.00	70	00	George Harding	4
5 Francis Kerns	Fireman	31	65.00	65	00	Francis Kerns	5
6 Daniel Casson	Fireman	31	65.00	65	00	Daniel Casson	6
7 Anthony Dahlman	Fireman	31	60.00	60	00	Anthony Dahlman	7
8 Peter Enderdy	Fireman	31	60.00	60	00	Peter Enderdy	8
9 Patrick Mahoney	Carpenter	31	80.00	80	00	Patrick Mahoney	9
10 Charles Murphy	Carpenter	31	70.00	70	00	Charles Murphy	10
11 George Langan	Painter	31	80.00	80	00	George Langan	11
12 James Carlson	Painter	14	93.00	42	00	Time Check No. 9547 March 14/08	12
13 James Muldoon	Extra Painter	17½	93.00	57	50	Time Check No. 9560 - March 18/08	13
14 James Brennan	Elevator Runner	31	33.00	33	00	James Brennan	14
15 William Kendall	Elevator Runner	31	25.00	25	00	William Kendall	15
16				981	50		16
17							17
18						Exhibit "B"	18
19						(Actual size 9½" x 14")	19
20 Grand Total Pay Roll for Month				9033	56		20
Total or Carried Forward,							

I certify that the above mentioned persons were employed as shown and that the respective amounts are due them as set forth.

C. Irving Fisher
Superintendent.

I certify that I have examined all extensions, additions and calculations in the above account and find them correct and have entered the account on the books of the Hospital and the same has not been previously entered or paid.

Frederic A. Moelck
Chief Clerk.

Paid as above except as noted.

Frederic A. Moelck
Chief Clerk.

EXHIBIT B

Voucher No. 3666 Amount $ 9,033.56

THE PRESBYTERIAN HOSPITAL.

PAY ROLL DISTRIBUTION.

Month of March 1908

Administration Expenses:	
Salaries, Officers and Clerks	1346 78
Telephone and Telegraph	71 00
Miscellaneous	
Professional Care of Patients:	
Physicians	
Supt. of Nurses, Assistant, and Instructor	305 83
Nurses	900 80
Special Nurses	1468 50
Orderlies	459 65
Special Orderlies	
Ward Employees	173 50
EQUIPMENT FOR NURSES:	
Uniforms	120 60
MEDICAL AND SURGICAL SUPPLIES	
Apparatus and Instruments	11 10
X RAY SERVICE	50 00
DISPENSARY	360 17
EMERGENCY WARD	126 30
VISITING AND HOME NURSING	275 00
Department Expenses:	
Ambulance	124 00
Pathological Laboratory	497 08
Training School	
Housekeeping	1238 35
Kitchen	402 30
Laundry	424 50
Steward's Department	71 00
General House and Property Expenses:	
Electric Lighting	19 10
Maintenance, Real Estate and Buildings	185 00
Maintenance, Machinery and Tools	176 00
Plumbing and Steam Fitting	50 00
Miscellaneous	
Corporation or Other Current Expenses:	
Salaries, Officers and Clerks	266 10
Miscellaneous	
Current Expenses from Special Funds:	
Capital Expenditures:	
Machinery and Tools	172 00
TOTAL	9033 56

Exhibit "B" - (Back of last sheet of Pay Roll.)

EXHIBIT C

THE PRESBYTERIAN HOSPITAL in the City of New York

Voucher No	IN FAVOR OF	Description of Voucher	Amount	Distribution	ADMINISTRATION EXPENSES: Salaries, Officers and Clerks	Office Expenses	Stationery, Printing and Postage	Telephone and Telegraph Legal	Miscellaneous	PROFESSIONAL CARE OF PATIENTS: Salaries and Wages	Employment for Nurses	Apparatus and Instruments	Medical and Surgical Supplies	Alcohol, Liquors, Wines	X RAY SERVICE	Dispensary	Emergency Ward	Visiting and Home Nursing
	Carried Forward		90391			40 15	85 22	70	400		14 67	330 24	137 64	23 48		90 30		511 92
3666	G. Irving Tucker Supt	Pay Roll	903356		134 678			91 00		300178	127 60	11 10			50 00	360 10	126 30	275 00
3667	G. Irving Tucker Supt	Petty Cash Disbursements	79 94	Telephone-Telegraph		74 73	51 45	8 71										117 00
3671	Allen Advertising Agency	Advertising for Employees	3 60			3 60												
3681	M. & M. M. Blake	Camp Chairs	18 00															
3683	H. J. Busch & Co	Drugs	67 61										40 61			15 00		
3688	John Bagley & Sons	Drugs	184 94										93 45			66 39	10 70	6 60
3689	H. B. Claflin Co	Muslins, Linens	96 63										96 50				8 50	
3692	Dominy Bros	Paper	177 48				177 48											
3701	William C. Cullen	Dry Water Ice	24 86												24 86			
3708	Charles J. Davis	Surgical Instruments Repairs	576 48									418 37	37 40			9 12	7 19	
3711	G. Deckmann & Co	Paints & Oils	34 60															
3712	Duparquet Huot & Moneuse Co	Kitchen Utensils & Repairs	40 71															
3717	Marc Eckley & Son	Additions to Medical Buildings	930 16	Additions to Buildings														
3718	Emmers Lombard	Pathological Supplies	128 91										11 10					
3719	George Ermold Co	Instruments (Surgical)	18 42									18 42						
3720	Julius Forck	Roller Bandages	70 50															
3724	Gloversville Manfg Co	Gauze	59 94										457 60			39 40	98 95	
3731	Chas Haase	Groceries	19 55															
3739	Samuel C. Herder	Vegetables	30 55															
3749	Johnson & Johnson	Adhesive Plaster	130 80										78 92			23 03	28 80	
3751	Fred. Lader	Engineers Supplies	25 81													11 60		
3753	Francis H. Leggett & Co	Groceries	179 01															
3760	Mallinckrodt Chemical Works	Drugs	34 60									7 00	24 00			6 90	2 70	
3761	Mallory & Co	Matting	60 00													60 00		
3763	Chas F. Mattlage & Sons	Smoked Meats	159 30															
3765	Merck & Co	Drugs	94 96										39 53			44 63	4 70	
3772	New Continental Jewell Filtration Co	Filters (Water)	335 00	Machinery & Tools														
3777	New Telephone Co	Telephone Service	83 60	Telephone & Telegraph				79 65										4 00
3778	Park & Tilford	Groceries	53 72															
3781	James McKeever Co	China & Glassware	179 59									44 60						
3783	E. R. Squibb & Sons	Drugs	63 11										60 11			8 00	7 00	
3785	James Stanley	Lamps	284 89															
3786	Stanley Supply Co	Instruments & Rubber Goods	34 91									3 30	30 91					
3787	John Wanamaker	Dry Goods	58 30															58 41
3788	Ward & Olyphant	Coal	980 06															
3789	Watson Vega Engineering Co	Engineers Supplies	111 40															
3790	J. S. White Dental Manfg Co	Dissecting	9 00										5 85			90	2 25	
3792	Francis J. Wille Hardware Co	Hardware & Tools	11 86									8						
3793	John Wyeth & Brother	Drugs	12 00										12 00			11 50		
			30186 16		134 678	6 93	311 15	159 06	4 00	300178	761 70	833 89	1038 63	23 48	74 86	814 41	295 50	993 94
2250	Total	Recapitulation March 1905																
1/2	Grand Total Current Expenses		24015 98															
43	Total Capital Expenditures	Additions to Buildings 25514																
		Machinery and Tools 3572	6172 78															
138	Current Material Charged		50 00															
61	Total Vouchers Registered		30186 16															

Exhibit "B" (Superintendent's Vouchers Register)

EXHIBIT C

Vouchers registered during month of March 1908

	DEPARTMENT EXPENSES						STEWARD'S DEPARTMENT							GENERAL HOUSE AND PROPERTY EXPENSES												
	Ambulance	Pathological Laboratory	Training School	House-keeping	Kitchen	Laundry	Labor	Bread	Milk and Cream	Groceries	Butter and Eggs	Fruits and Vegetables	Meat, Poultry and Fish	Electric Lighting	Fuel, Oil and Waste	Gas, Ice and Insurance	Maintenance Roads and Buildings	Maintenance Machinery and Tools	Plumbing and Steam Fitting	Rent, Miscellaneous	Corporation Expenses	Current Expenses from Special Funds	General Material	Capital Expenditures	
	47959	33905		70535	24936	4105		24530	94315	96149	104460	25415	121069		24865	25509	13060	3313			23817			26400	
	17800	49198		193835	49230	47650	7100							1910			18800	17600	5000		26610			12300	Machinery & Tools
				665													650				1000	Bldg Finishing & Fitting			
																		16500							
		882																							
				763																					
	1635	3004		1403																					
				5660																					
					4071																				
		11781																						230616	
				3150		3400																			
								12	160	513	730	560													
												30456													
				5703		2146												2480	2130					7267	Machinery & Tools
										10101			2300												
													15739												
		610																							
																								33600	
				375																					
				4176	1080			4935	1960	4540			1600												
		300																				3000	26675 Bldg Fund		
				15650	1000	11837																			
	3200			3657																			5000		
				2308											98946										
														8836											
				11101																					
	65857	68980		270946	84646	61658	7100	33935	96437	83803	105607	56841	191206	10746	198781	25509	22200	40303	17130		101487	30000	50000	617078	

EXHIBIT D

LEDGER ACCOUNT WITH PATIENT No. 144

NAME Thomaston Herbert R. BILL TO Albert Thomaston <Father>

ADDRESS 1059 E. 126th St. NY City ADDRESS 101 Broadway - NY City

ADMITTED December 27-1907 LOCATION Private Room B RATE PER DAY 5.00 DISCHARGED April 7-1908

Due for Board and Attendance: Month	Days	Amount	Due for Special Nursing: Days	Nights	Amount	Other Amounts Due	Total Amount Due Accruing During Month	Total Cash Payments: Date	Amount	Date Paid to Inclusive
Dec/07	5	25 00	1	1	8 00		33 00	1908 Jan. 1	150 00	Jany 9
Jan/08	31	155 00	31	31	248 00	3 00	406 00	Jan. 10	182 00	Jany 23
Feb/08	29	145 00	29	29	232 00	5 00	382 00	Jan. 24	185 00	Feb. 6
Mch/08	31	155 00	31	31	248 00		403 00	Feb. 7	91 00	Feb. 13
Apl/08	7	35 00	7	2	36 00		71 00	Feb. 14	91 00	Feb. 20
								Feb. 21	91 00	Feb. 27
								Mch. 1	278 00	Mch. 19
		Exhibit "D"						Mch. 20	245 00	Apl. 9
							1295 00		1313 00	
	<Actual size of card 4" x 6">									

FORM 4 5M-3c

Date	Accounts Receivable of Previous Months Paid During Month	Advance Payments by Patients During Month	Over Payments by Patients During Month	Accounts Receivable Accruing During Month	Amount Due Accruing During Month or Over Payments Paid by Advance Payments of Previous Month	Over Payments by Patients Refunded During Month
Dec/07				33 00		
Jan/08	33 00	78 00				
Feb/08				31 00	78 00	
Mch/08	31 00	89 00				
Apl/08			18 00		89 00	18 00

Exhibit "D"

<Back of Patients Card Ledger Account>

The Presbyterian

Summary of Accounts of Ward an

Ledger Folio	Patient Number	NAME OF PATIENT		I H Att duri
		Carried Forward		73
		Ward Pay Patients Continued		
	525	Hughes	Roseann	
	605	Lundstrom	Grace	
	544	Morris	Archibald	1
	553	Pottaro	Joseph	
	557	Rawlings	Henry C.	4
	567	Schubach	Abraham	
	574	Webber	Louis	
		Total Ward Pay Patients		275
		Private Room Patients		
	119	Barnett	Oscar G	11
	123	Durand	Marie	16
	152	Gottman	Hannah	12
	126	Gorham	Roberta	10
	129	Harrows	Sophia	16
	128	Haffer	Lewis J	10
	154	Hallmark	Jennie H.	13
	149	Hynatt	Harold A.	15
	121	Jones	Henry	13
	131	Johnstone	Katherine	14
	136	Mac Arthur	Lizette	12
	135	McDonough	James	13
	143	Somerset	Amelia	10
	144	Thomaston	Herbert R	15
	145	Watterson	Mary Ann	12
		Total Private Room Patients		204
		Recapitulation March 1908		
		Total Private Room Patients		2043
		Total Ward Pay Patients		2754
		Dispensary		
		Emergency Ward		
		Ambulance Fees		
		Pharmacy		
		X-Ray Service		
		Profit on General Material Sold		
		Telephone Tolls from Individuals other than those charged for on Patients bills		
		Soap Fat Sold		
		Oil Barrels Sold		
		Old Rubber Sold		
		Total Miscellaneous Hospital Earnings		
		Grand Total		4797
Ledger Folio		Cost Price General Material Sold		
33	47	Total amount due accruing during month		
33	138	Cost Price General Material Sold during m		
		Accounts Receivable of Previous Months Pa		
33	128	Advance Payments by Patients during		
33	116	Overpayments by Patients during month		
		Total Cash Payments Received during mo		
		Accounts Receivable accruing during mo		
128	33	Amounts due accruing during month		
		paid by Advance Payments of Prev		

EXHIBIT E

9

The Presbyterian Hospital in the City of New York.

BILL REGISTER.

Summary of Accounts of Ward and Private Pay Patients and Other Hospital Receipts, for Month ending March 31, 1903

Patient Number		NAME OF PATIENT		Due for Board & Attendance during month	Due for Special Nursing during month	Other Amounts Due Accruing during month	Total Amount Due Accrued during month	Accounts Receivable of Previous Months Paid during month	Advance Payments by Patients during month	Over Payments by Patients during month	Total Cash Payments Received during month	Accounts Receivable Accruing during month	Amount for Accruing during Month in Excess of Total Amount of Advance Payments of previous months
		Carried Forward		2938 05	120 00		3058 05		158 30	18 16	3718 00		137 50
		Ward Pay Patients Continued											
595		Hughes	Roseann	7 50			7 50			1 50			1 00
605		Lyindstrom	Grace	61 50			61 50				61 50		
604		Morris	Archibald	120 00			120 00			1 00	120 00		
559		Pottaro	Joseph	7 00			7 00		1 00		7 00		
587		Martinez	Henry B.	48 00			48 00		18 00		63 00		
567		Schubach	Abraham	28 50	8 00		36 50		3 00		39 50		
594		Weber	Louis	73 50			73 50				73 50		
		Total Ward Pay Patients		2751 05	137 00		2888 05		176 30	19 66	3113 50		145 50
		Private Room Patients											
110		Barnett	Oscar S	110 00	28 00	2 00	360 00		7 10		350 00		17 50
123		Legrand	Marie	165 40	124 00	1 75	291 15				273 35	17 40	
155		Hoffman	Hermann	121 40	68 00		189 40		8 60		198 00		
126		Gorham	Roberta	105 50	105 00		216 50			99 50	273 50		17 50
128		Harrison	Sophia	167 15	100 00		267 15				267 00		2 15
128		Hoffer	Lewis S	102 50	100 00		202 50		17 50		220 00		
150		Hallmark	Jennie H.	137 50	80 00	2 50	170 00				156 00	14 00	
140		Hynett	Harold A.	155 00		12 00	167 00	34 30			201 30		
171		Jones	Henry	133 60	64 00		209 00			13 40	216 00		
131		Johnstone	Katharine	140 95	100 00	2 85	241 00	193 85			263 85		
136		Mac Arthur	Lizette	177 15	140 00		317 15	78 85		8 00	354 00		
135		McDonough	James	138 60	100 00		238 60				171 60		67 00
143		Somerset	Cornelia	105 70	108 00		213 70		13 30		183 00		44 00
144		Thomashow	Harold R.	155 00	248 00		403 00	31 00	80 00		572 00		
145		Watterson	Mary Ann	174 40	167 00	54 90	396 30				286 45	111 55	71 30
		Total Private Room Patients		2043 35	1618 00	93 90	3755 25	107 00	135 00	100 60	3709 15	174 15	214 75
		Recapitulation March 1903											
		Total Private Room Patients		2043 35	1618 00	93 90	3755 25	107 00	135 00	100 60	3709 15	174 15	214 75
		Total Ward Pay Patients		2751 05	137 00		2888 05		176 30	19 66	3113 50		145 50
		Dispensary				798 70	798 70				798 70		
		Emergency Ward				157 73	157 73				157 73		
		Ambulance Fees				5 00	5 00				5 00		
		Pharmacy				136 00					136 00		
		X-Ray Service				10 00					10 00	5 00	
		Profit on General Material Sold				7 37					7 37		
		Telephone Tolls from Individuals other than those charged for on Patient bills				55 90					55 90		
		Iron Pot Sold				8 72					8 72		
		Oil Barrels Sold				2 75					2 75		
		Old Rubber Sold				4 85					4 85		
		Total Miscellaneous Hospital Earnings					1021 41						
		Grand Total		4794 40	1755 00	1155 90	7705 37	107 00	310 60	209 75	7881 02	179 15	360 25
Ledger Folio		Cost Price General Material Sold					20 96				20 96		
33	45	Total amount due accruing during month						7705 37				360 25	
33	135	Cost Price General Material Sold during month						20 96				Exhibit D	
		Accounts Receivable of Previous Months Paid during month						107 00			Appropriated until Bill Receivable		
33	129	Advance Payments by Patients during month						310 60					
33	116	Overpayments by Patients during month						209 75					
		Total Cash Payments Received during month							7902 68		Should check with Cash Book		
		Accounts Receivable accruing during month							179 15				
128	33	Amounts due accruing during month and Overpayments paid by Advance Payments of previous Months							360 25				
								8442 05	8442 05				

EXHIBIT F

Exhibit "F" - <Superintendents Cash Book>

THE PRESBYTERIAN HOSPITAL in the City of New York.

Cash for the Month of March 1908

Dr.

Date 1908	From Whom Received	Patient Number	Cash Received Account Hospital Earnings: Private Room Patients	Ward Pay Patients	Dispensary	Emergency Ward	Other	Miscellaneous
	Carried Forward		3242 15	2859 65	735 45	143 18	84 17	16847 63
March 30	Charles Foster	512		72 85				
	Mary Simon	621		21 00				
	Nellie Jackson	528		13 50				
	W. V. S. Thorne, Treasurer	✓						10000 00
	Pharmacy	✓					70	
	Dispensary	✓			38 65			
	Ellen Hudson	620		10 00				
	Emergency Ward	✓				12 25		
	Harrison Heath	623		21 00				
31	Oil Barrels Sold	✓					2 25	
	William L. Babcock	624		79 50				
	Arthur G. Bentley	118	350 00					
	Nellie L. Kupperman	147	87 00					
	Emily Barnett	625		10 00				
	John Anderson	492		10 50				
	Christian H. Torrell	577		13 50				
	Louis Schofer	561		3 00				
	Lorenz Hussler	128	30 00					
	Emergency Ward	✓				2 30		
	Pharmacy	✓					1 20	
	Dispensary	✓			24 60			
	General Material Sold	✓					23 28	
	Telephone Tolls Received	✓					11 00	
			3709 15	3114 50	798 70	157 73	122 60	26847 63
	Recapitulation - March 1908							
Ledger Folio								
	Cash on hand at first of Month							4002 80
	Cash received, Private Room Patients						3709 15	
	Ward Pay Patients						3114 50	
	Dispensary						798 70	
	Emergency Ward						157 73	
	Other Hospital Earnings						122 60	
33	Total Cash received during Month account Hospital Earnings							7902 68
42	Cash received from Treasurer during Month							22844 83
								34750 31

Cr.

Date 1908	To Whom Paid	Account of	Voucher or Patient Number	Vouchers Paid	Overpayments by Patients Refunded	Miscellaneous
	Carried Forward			10957 97	205 20	6000 00
Mch 13	United Dressed Beef Co		3651	983 68		
	Wappler Electric Controller Co		3652	30		
	Ward & Olyphant		3653	1037 89		
	John B. Watkins Co		3654	1 25		
	Weeker & Don		3655	1 50		
	A. A. Weeks Hoskins Co		3656	2 10		
	Whitall Tatum Co		3658	78 10		
	Mrs R. E. Whiteley		3659	15 00		
	S. S. White Dental Mfg Co		3660	18 00		
	Wingfield & Taylor Co		3661	199 00		
	Chas. Wissmann Co		3662	161 86		
	Francis T. Witte Hardware Co		3663	18 72		
18	William Rankin	Louise Rankin	552		7 00	
	Anna Haggerty		522		6 00	
	Ludwig Kohn	Helen Kohn	520		12 00	
20	Florence J. Welch		580		16 50	
21	Colletta Wilson		571		6 00	
23	Ellen O'Donough		549		11 75	
24	Gisella Knowles	Eleanor Conter	584		5 00	
30	W. V. S. Thorne, Treasurer		✓			4500 00
31	C. Irving Fisher, Supt	Pay Roll	3666	9033 56		
	A. Leon McArthur		587		11 50	
	Cash on hand end of month					1460 43
				22508 93	280 95	11960 43
	Recapitulation - March 1908					
Ledger Folio						
68	Vouchers Paid during Month					22508 93
116	Overpayments by Patients Refunded during Month					280 95
42	Cash Remitted to Treasurer during Month					10500 00
	Cash on hand at end of Month					1460 43
						34750 31

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The forms of hospital financial reports and statistics